

CITY OF PATTERSON

FISCAL YEAR 2023 - 2024
ANNUAL BUDGET



CITY OF PATTERSON
City Council



Michael Clauzel
Mayor



Shivaugn Alves
Council Member
District A



Jessica Romero
Council Member
District B



Dominic Farinha
Council Member
District C



Carlos Roque
Council Member
District D



City of
PATTERSON
California

**CITY OF PATTERSON
ANNUAL BUDGET
FISCAL YEAR**

2023 - 2024

City Council

MAYOR

Michael Clauzel

COUNCIL MEMBERS

Shivaugn Alves, District A

Jessica Romero, District B

Dominic Farinha, District C

Carlos Roque, District D

Executive Staff

Kenneth Irwin, City Manager

Aracely Alegre, City Clerk

Joshua Clayton, Chief of Police

Jeff Gregory, Chief of Fire

Marie R. Guillory-Jones, Director of Human Resources

Michael Willett, Director of Public Works

Fernando Ulloa, Director of Engineering & Building Services

Jennifer Riedeman, Director of Finance

Juliene Flanders, Recreation & Community Services Director

Bryan Stice, Planning and Community Development Director

Nubia Goldstein, City Attorney

Doug White, Deputy City Attorney

City of Patterson

2023 - 2024 Budget

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City of Patterson

Fiscal Year 2023-24

Adopted Budget Introduction

City Manager's Message:

Honorable Mayor Clauzel, Members of the City Council, and Citizens of Patterson:

I am pleased to submit the City Manager's Budget for 2023-24 for your review, consideration, and adoption for the fiscal year beginning July 1, 2023.

The total budget for FY 2023-24 is \$126.9 million, including \$36.3 million for the General Fund, \$41.9 million for Enterprise funds and \$48.7 million for other funds and capital improvement projects. The total budget also includes transfers in and out between funds totaling \$28.3 million.

This year, the budget is focused on continuing to build our economy as we face uncertain inflation. Our plan is to respond to the community's service needs and seek out economic growth opportunities. The budget is intended to reflect the vision of the Mayor and City Council and their commitment to maintain the excellent services our community expects and deserves; representing the City's fiscally responsible and accountable financial plan for the upcoming fiscal year; providing a transparent, comprehensive statement of the City's organization, operations, projected revenues and estimated expenditures; and serves as a strategic tool in communicating, implementing and monitoring City Council direction related to City operations.

It is important to note that the city needs to continue to provide the funding necessary to ensure a financially stable and vibrant city for generations to come. The addition of several part-time and full-time employees will provide support for public works, recreation programs, Administration, Building and Engineering.

Our current workforce consists of 156 full time employees, augmented by 176.5 part-time positions. The city will continue its commitment to deliver high-quality municipal services to our residents and businesses through a continued analysis of strategic staff deployment and enhanced engagement with the community for service requests as well as reporting opportunities in multi media solutions. Also, we continue to improve and use technology to be more transparent to our public and the city's website will be overhauled to increase user experience and make navigation of the website easier.

As we continue to monitor current progress and continued levelling in our local economy, we remain mindful of escalating operation expenses and challenges in the years to come. Like most public agencies throughout the State, we are fully engaged in working to manage the ever-increasing number of unfunded state mandates.

We continue to follow our Strategic Plan to keep aligned with the current Council policies and public goals. This continues to set the City's mission to guide the City's critical path with minor modifications to remain resilient as we go into a brighter future. We also plan to start a strategic plan update very soon to provide our Residents and Council with an opportunity to look at other potential community issues and priority projects that may have changed over the

last 7 years since its creation. The strategic plan is used in guiding staff and Council, while maintaining the goals and priorities of our community. Many of the objectives and strategies have been implemented to achieve the City's goals. Under the Strategic Direction "Community Livability and Quality of Life" the Community Center and Public Safety Center continues to be a priority. We have also begun a series of priority projects throughout Patterson. Our I-5/Sperry interchange project has now entered the Plans, Specifications, and Estimate (PS&E) phase. Our goal is to finish the design stage in the 3rd quarter of 2023 and begin construction in early 2024. We are also in the design stages of the Patterson Public Safety Center. This is a high priority project and very needed to house our growing Public Safety services Divisions. Construction for the Public Safety Center is anticipated to start in spring of 2024.

Our Measure L funding continues as programmed and is evidenced by several upcoming projects coming later this summer. Projects finished last year utilizing Measure L Funds include the Kinshire Street Rehabilitation, Sperry Avenue Improvement between Baldwin Rd to HWY 33, Slurry Seal and Salado Creek Bike. Community Connection grant from the County will be used to fund Pedestrian Controlled Crosswalk safety Project.

As the local economy strengthens, we expect to see more certainty in next year's revenues. We will continue our efforts in attracting diversified businesses with strong economic growth. With new businesses locating to Patterson, we expect to see additional increases in Sales Tax, Property Tax revenue, and CFD funding for large capital projects. We are already seeing an increase in the economy in Patterson, and staff remain diligent in the area of budgeting. As with the most recent years, we continue a conservative approach in our budgeting operationally to help ensure long-term financial sustainability, which is a cornerstone of Patterson's financial objective. With this conservative approach to budgeting, along with clear direction from the Mayor and Council, we envision significant community enhancement in the future. Through the Downtown Revitalization Committee, we plan to double our efforts to create a strong and vibrant downtown to continue to attract new businesses and strengthen our existing businesses. Our Economic Development team continues to create economic marketing materials to attract new business to our city's unique and historic Downtown center.

ECONOMIC CONDITION, OUTLOOK, AND ACTIVITY

The City has continued to see strong economic growth over the last several years. As the economy resumes after the COVID-19 Pandemic, the City of Patterson remains focused on several new businesses interested in the City of Patterson have visited our business Parks over the last year. Factors that will impact our economic strength are the online sales which, in some instances, do not provide the City with a "point-of-sale" taxable nexus. Patterson benefits from a more diverse revenue structure including Measure L, the ½ cents transaction and use tax over 25 years, SB1 revenue and new businesses such as the Loves Travel Center, Valero Gas Station, Grocery Outlet, and other interested business.

The City's water, sewer, and garbage rates were approved in the last few years and will provide stable enterprise funding to provide a high level of infrastructure maintenance in these areas.

Our budget provides for a continuation of high levels of service, capital improvement projects provided by grants and Capital Facility fees, and continued funds to further improve the City and

maintain public safety staffing, and new programs to enhance community quality of life for our City's residents.

CURRENT YEAR'S BUDGET

The following factors were taken into consideration during the preparation of the City's budget for the Fiscal Year 2023-24.

- The third year of the pandemic has shown signs of recovery in the economy, as of March 2023, Stanislaus County and San Joaquin County reported an 7% unemployment rate, which is up from March 2022's rate of 5.7%.
- The annual inflation rate as measured by the consumer price index (CPI), increased 4.9 percent for the 12 months ending April 2023; this was the smallest 12-month increase since the period ending April 2021. The all items less food and energy index rose 5.5 percent over the last 12 months. The energy index decreased 5.1 percent for the 12 months ending April, and the food index increased 7.7 percent over the last year.
- The expected increase in commercial and residential developments will contribute to increases in major revenue sources such as building permits, property tax and sales tax.
- The availability of both Federal/State grants and State Revolving Fund Loan (SRF).
- The remaining American Rescue Plan Act spending will help the City to respond, rebuild and recover from the pandemic. Focusing on economic recovery, stabilizing the government, and uplifting our communities.
- State legislation mandating a steady increase toward a minimum wage increased to \$15.50 per hour by 2023 point to further increases in weekly wages. If signed into law, the minimum wage would increase to \$16 per hour in 2024 and up to \$17 per hour in 2025.
- The accumulation of Measure L revenue provides the funding source for the street capital projects that are being carefully orchestrated to begin upon completion of various underground capital pipeline projects.
- During the Water rate study, the City incorporated the 5-year long range capital improvement plan. The City will begin WM-6B replacement of water mains and service lines on the southside of the old town, WM-19B Water Meter replacement project changing out 6,500 meters and 1,000 meter boxes and WM-6A replacement of water mains and service lines in the downtown commercial area projects to enhance and improve the quality of our community's sewer infrastructure.

BUDGET HEADLINES

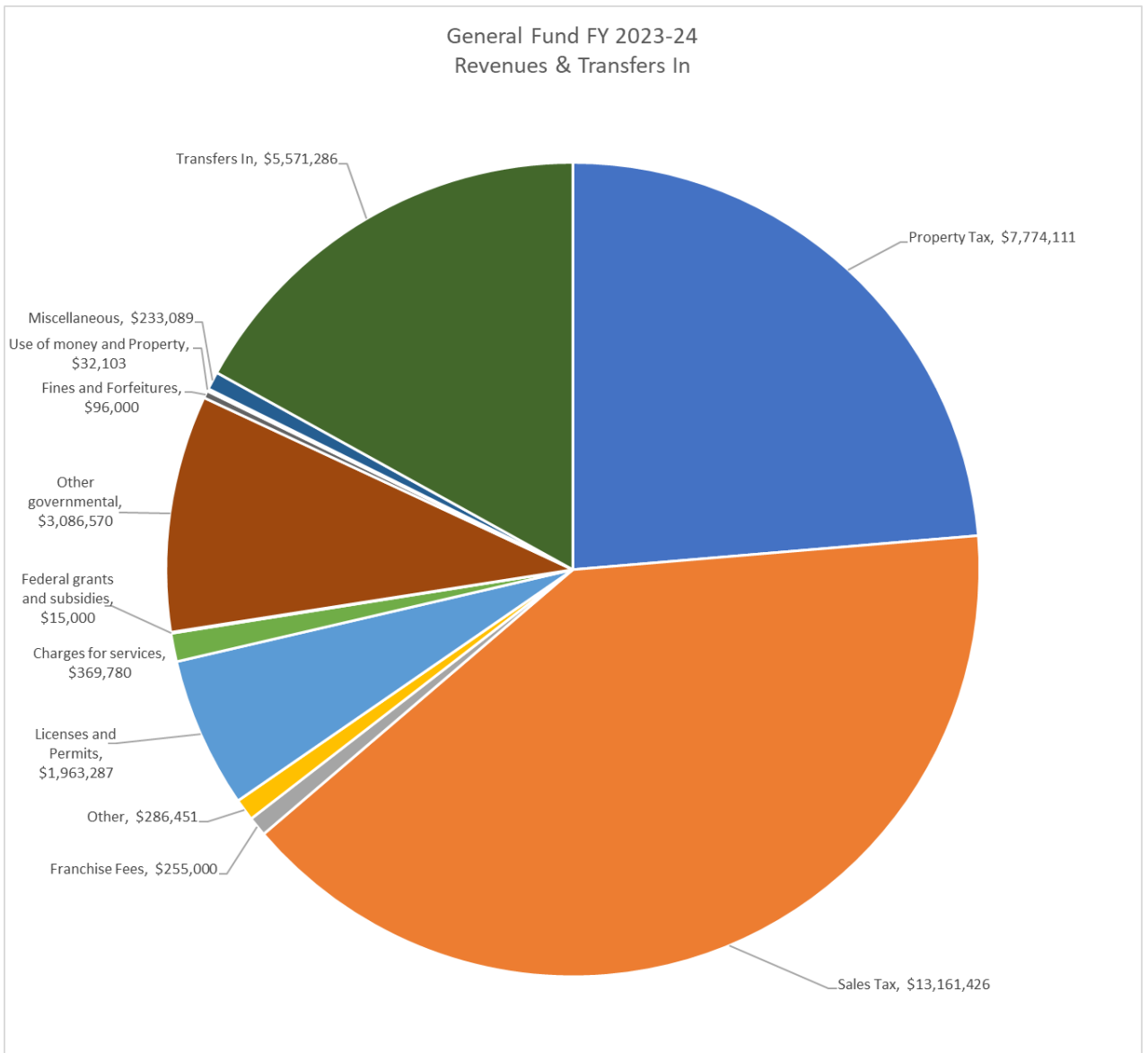
- Continued progression of our Strategic Plan with a planned update in 2023/24.
- Increase in project revenues through grants, Measure L, and SB1 for street maintenance.
- Continue leveraging technology to improve efficiency and service delivery, including a website update.
- Continued application processes for grant opportunities to fund expenditures, public safety, technology infrastructures, lost revenues, and Park's renovation projects.
- Continue Downtown Revitalization and Master Planning for continued economic recovery and provide the framework for a vibrant downtown.

ANALYSIS

The key elements of the City's budget are summarized below but are described in much detail in the later sections of the adopted budget.

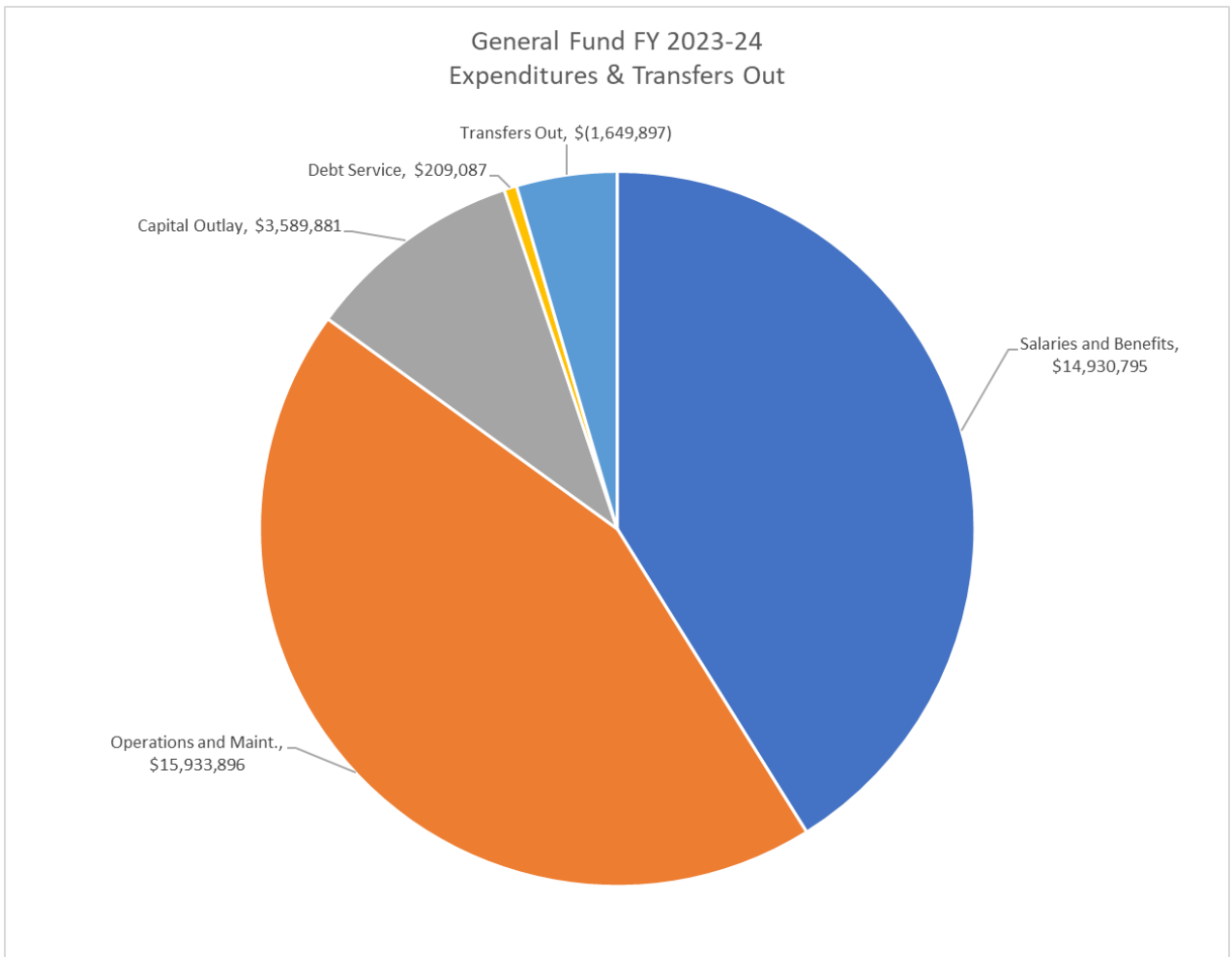
GENERAL FUND REVENUE

General Fund revenues in the FY 2023-24 budget are \$27.2 million, which is a decrease from the prior year by \$3.1 million primarily due to the receipt of ARPA funds in FY 2022-23. The major revenues in the General Fund come from Property Tax and Sales Tax shown in the chart below.



GENERAL FUND EXPENDITURES

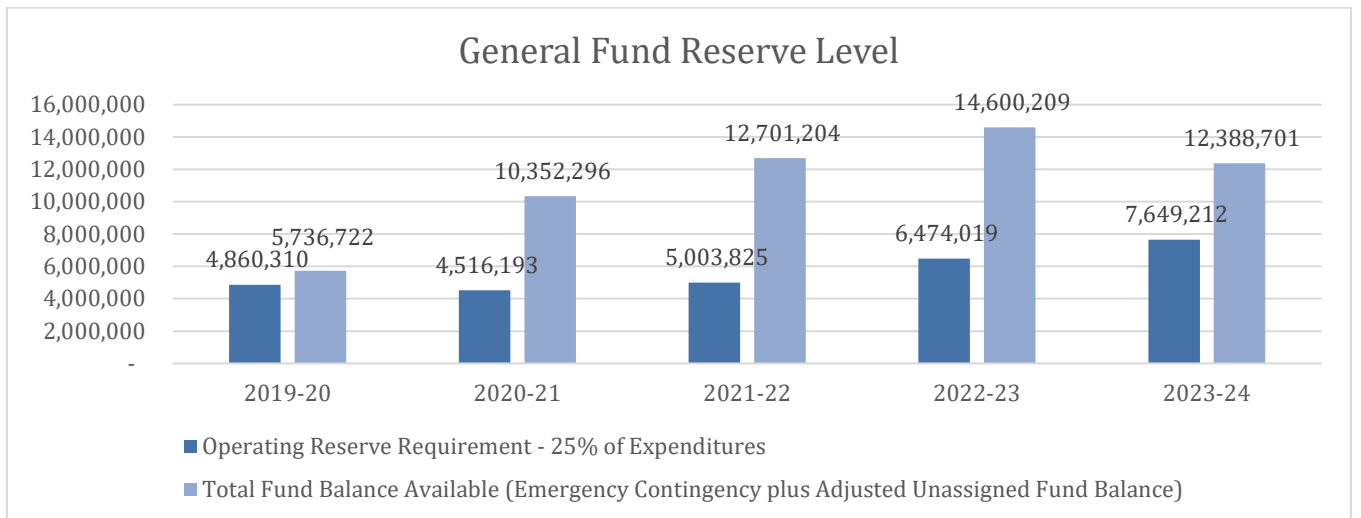
General Fund expenditures in the FY 2023-24 budget are \$34.6 million, including transfers out, and is an increase from the prior year of \$4.7 million primarily due the remaining ARPA fund expenditures budgeted as well as the additional costs associated with salaries and benefits. As is common with local government agencies that service the community, our costs are primarily labor related as shown in the chart below. Also included in the expenditures is the remaining balance of the ARPA Funds that was received in advance and carried over in Fund Balance from in FY 2022-23.



GENERAL FUND RESERVE LEVEL

The City's adopted budget maintains General Fund reserve in FY2023-24. It is important to note that the City's ability to maintain the General Fund operating budget reserve was accomplished through both Federal and State grant revenues covering costs otherwise funded by the General Fund, as well as underspending of expenditures, or budget savings, are expected each fiscal due to vacant positions and not expenditures are incurred during the fiscal year.

Description	Actual	Actual	Actual	Adjusted Budget	Adopted Budget	After Allocation Plan Adopted Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24
TOTAL EXPENSES - FUND 100	19,441,241	18,064,772	20,015,299	25,896,076	30,596,848	31,096,848
Operating Reserve Requirement - 25% of Expenditures	4,860,310	4,516,193	5,003,825	6,474,019	7,649,212	7,774,212
Emergency Contingency - Committed Fund Balance - Fund 100 & Fund 101	3,751,813	3,762,470	8,116,966	8,130,219	8,137,421	8,137,421
Unassigned Fund Balance - Fund 100	1,984,909	6,589,826	4,584,238	4,584,238	6,469,990	6,469,990
Reduced for Additional Deficit in Fund 190	-	-	-	(914,276)	(1,987,370)	(1,987,370)
Increased for Excess General Fund Balance FY 22/23 Adjusted & 23/24 Adopted	-	-	-	2,800,028	(231,340)	(231,340)
Adjusted Unassigned Fund Balance - Fund 100	1,984,909	6,589,826	4,584,238	6,469,990	4,251,280	4,251,280
Total Fund Balance Available (Emergency Contingency plus Adjusted Unassigned Fund Balance)	5,736,722	10,352,296	12,701,204	14,600,209	12,388,701	12,388,701
Total Fund Balance Available as a Percentage of Reserve Requirement	118%	229%	254%	226%	162%	159%
Total Fund Balance Available as an amount over the Reserve Requirement	876,412	5,836,103	7,697,379	8,126,190	4,739,489	4,614,489
Excess General Fund Reserve allocation Plan						
Pension - prefunding						250,000.00
OPEB - prefunding						250,000.00
Total allocation plan						500,000.00



CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program is necessary to maintain and improve the public works of the City. The public works include Street improvements, Sewer projects, Storm projects and Water projects. A summary of revenues, expenditures and fund balances for the various City funds that contain the individual capital projects are included in the later section of the FY 2023-24 budget in this document.

To determine the funds available for Capital Projects in the FY 2023-24 Capital budget, the City considers the following:

- Projection of user fee revenues in the Water and Sewer funds based on current approved user rates.
- Projection of Impact Fee revenues based on current fees and development projections.
- Calculation of the interest on project and account balances where appropriate.
- Ongoing Federal and State grants.

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCES AND EXPENDITURES

City Funds

The Capital Improvement Funds: The Capital Improvement Fund is unrestricted and can be used for any project designated by the City Council. The resources in this fund come from transfers from the City's General Fund, reimbursements for specific projects, bond proceeds, and interest earnings.

Federal/State Funds

Federal/State Grants: These funds are made available through an extensive application process that is usually initiated by City staff. Most grants require some kind of fund match from the City. Grant funds are appropriated when grant agreements are executed and approved by Council.

Transportation Development Act (TDA): These funds are derived from the statewide sales tax and are returned to each County for public transit and bicycle/pedestrian purposes. In some instances, TDA funds may also be used for roads and streets.

City Enterprise Funds

Wastewater Revenue: These funds are generated from user fees and connection fees for sewer service provided by the Public Works Department.

Water Revenue: These funds are generated from user fees and connection fees for water services provided by the Public Works Department.

Garbage Revenue: These funds are generated from user fees for garbage services provided by the Public Works Department contracted through Bertolotti Disposal Company.

Impact Fees

Impact Fees: These fees are collected through the building permit process from new development projects. This provides funds for new or expanded facilities necessary as a result of growth and development. Impact Fees include street improvements, community recreation facilities, City office space, fire stations, police stations, traffic signals, park sites, air quality, water connection and wastewater connection.

MAJOR CAPITAL IMPROVEMENT PROGRAM SOURCES EXPENDITURES

General Government	Carryover/New	Budget FY 23-24
Corp Yard Building Expansion	Carryover	55,000
Public Safety Center - Tenant Improvement at the temporary facility	Carryover	100,000
Public Safety Center - Demolition	Carryover	100,000
Public Safety Center - Thrift Store Reinforcement	New	500,000
Public Safety Building - (Design)	Carryover	202,060
Old Corp Yard Improvement	Carryover	65,000
South Park Improvement	Carryover	142,001
Washburn Infrastr /CDBG Sidewalk Repair and replacement	Carryover	150,000
Aquatics - Starting Blocks	Carryover	32,000
Hammon Senior Center-Patio Shade Expansion	Carryover	200,000
Hammon Senior Center-Patio Concrete Extension	Carryover	21,000
South Park-Restrooms Replacement	Carryover	200,000
Aquatics- Pump Replacement - Recurring	Carryover	29,000
Grand Total		\$ 1,796,061

MAJOR CAPITAL IMPROVEMENT PROGRAM SOURCES EXPENDITURES, Continued

Street Funds - Fund 325-329	Carryover/New	Budget FY 23-24
Ward Ave Overlay	New	150,000
Solyo Walking Path	New	29,888
New traffic signal at Sperry and Highway 33 (Non-Measure L)	New	1,154,700
New traffic signal at Sperry and Highway 33 (Measure L)	New	128,300
9th Street Improvements	New	150,000
Kinshire Street Rehabilitation - (Design) & construction Phase II (Measure L street portion and 2019 water bond proceed)	Carryover	1,561,530
Slurry Seal - (Design) and construction (Keystone, PG, WR, Mirragio, and Sutter & Non-Residential CFD Areas); Park Center Drive (look at this area for possible overlay)	New	821,000
Retro Reflectivity Project (5 Year Phasing Project)/Sign safety Replacement - Phase 2	Carryover	28,843
I-5 Interchange PS&E - (Design)	Carryover	715,473
Bike/Ped projects (5%) - Salado Creek Bike Trail	Carryover	120,654
ATP Sidewalk Repair and Replacement Project	Carryover	36,259
ATP Sidewalk Repair and Replacement Project	Carryover	12,741
Rogers Road Bridge Project	Carryover	842,517
Salado Creek Bike Trail Project	Carryover	1,783,995
Sperry Avenue Improvement betw Baldwin Rd to HWY 33 (Design) and Construction	Carryover	1,497,884
Conservation Core Projects	Carryover	21,000
City of Patterson Local Road Safety Plan	Carryover	40,722
Pedestrian Controlled Crosswalk safety Project- (Design)	Carryover	249,309
Grand Total		\$ 9,344,814

MAJOR CAPITAL IMPROVEMENT PROGRAM SOURCES EXPENDITURES, Continued

Storm Drain Impact Fee - Fund 415	Carryover/New	Budget FY 23-24
Black Gulch Repairs / Bureau of Reclamation	Carryover	69,373
Headwall @ Salado Creek Diversion Pipes	Carryover	200,000
Tyler Street ((Design) & Construction)	Carryover	100,000
Salado Creek Grate HWY33 (Design)	Carryover	145,303
Trash Capturing/Amendments (Design)	Carryover	41,054
Trash Capturing/Amendments (Design)	New	200,000
Grand Total		\$ 755,730
Sewer - Fund 606	Carryover/New	Budget FY 23-24
WQCF Administration Building Project	Carryover	614,708
WQCF Expansion Phase III Finish (Design)/Construction	Carryover	8,923,645
Ward Avenue Sewer Lift Station Rehab (Design and construction)	Carryover	248,439
Solids Thickening Pilot Testing	Carryover	25,000
Solids Dewatering Improvements - Phase I	Carryover	137,000
South Ditch Clarifier - (Design)	Carryover	50,000
South Ditch Clarifier - Construction Rehab	Carryover	250,000
Percolation Pond Repair (Pond #10-18)	Carryover	150,000
Pond #8 & #2 inter connection	Carryover	100,000
Grand Total		\$ 10,498,792

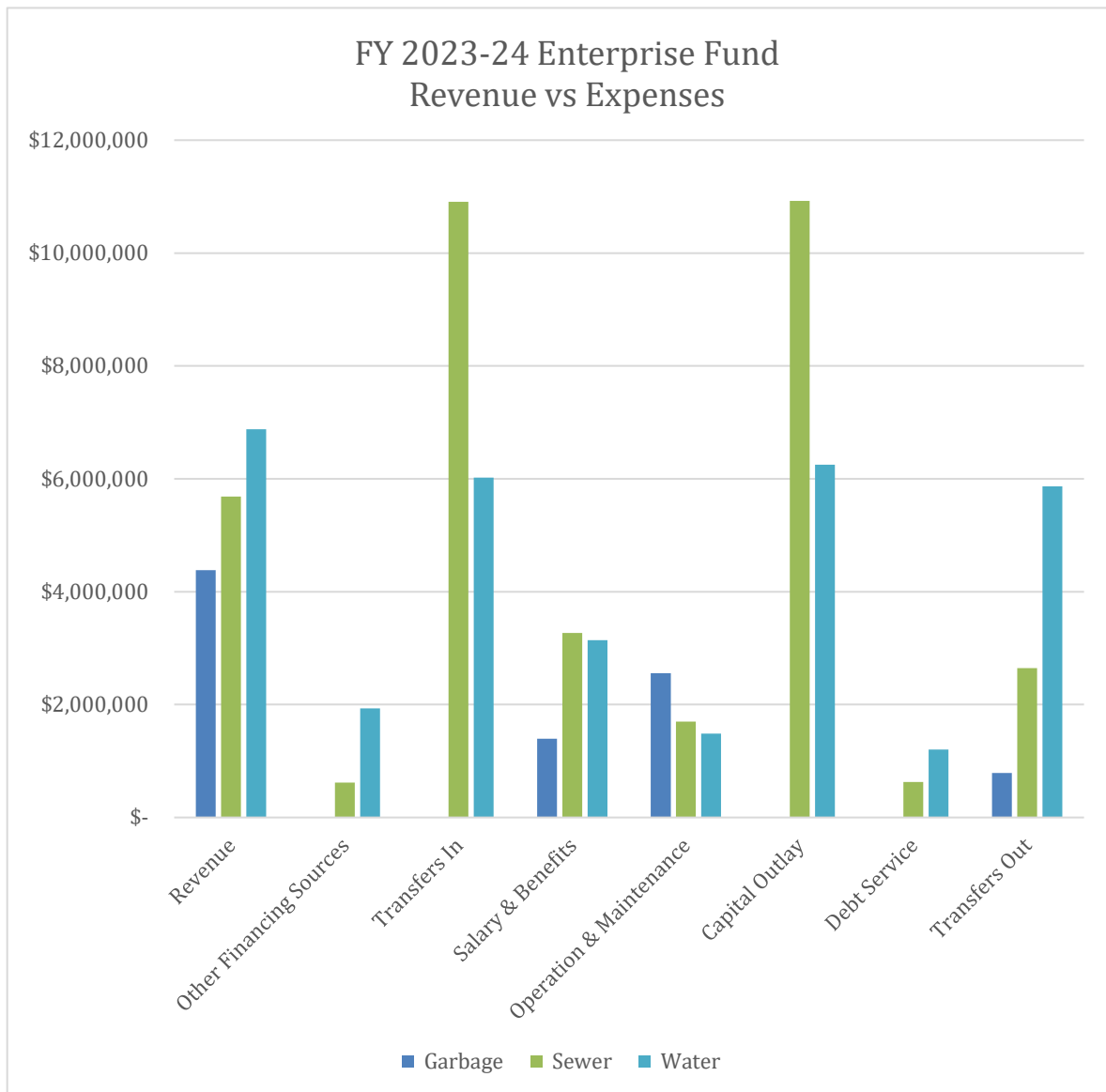
MAJOR CAPITAL IMPROVEMENT PROGRAM SOURCES EXPENDITURES, Continued

Water - Fund 611	Carryover/New	Budget FY 23-24
WL-2 Well #14 Construction & Site Improvements**	Carryover	2,597,859
WM-1B Kinshire Way (WM-1B) - (Design)	Carryover	25,747
WM-1B Kinshire Way (WM-1B) - Construction	Carryover	756,816
WM-6A Pipe Replace around 10,180 lf of existing pipe with 4, 6, and 8-inch pipe.(Design) only. The scope of WM-5 will be added to this project.	Carryover	575,000
WM-6B Pipe Replace around 20,750 lf of existing pipe with 4, 6, 8 and 10-inch pipe. (Design) only.	Carryover	575,000
WM 19B- Meter Replacement Program - Phase III	Carryover	-
NP-1 Install 300 lf of new 6-inch 2,500 lf of new 10-inch non- potable pipe on Las Palmas	Carryover	225,000
NP-6 Install 7,910 lf of new 12-inch non-potable pipe to connect non-potable system to the WCQF. (Design)	Carryover	250,000
PP-1 New percolation ponds to capture and recharge stormwater from Del Puerto Creek.	Carryover	475,000
Well #8 Storage Tank Interior reno and repairs (Recoating & Cothadic Protection - Orange Avenue)	New	400,000
Grand Total		\$ 5,880,423

ENTERPRISE FUND REVENUE AND EXPENSES

The City’s three enterprise utility funds (Water, Sewer and Garbage) are funded by the rates charged to customers. A rate study for each of the utilities is performed every 5 years, with rates modifications developed for the 5-year period. The rates are designed to comply with Article 13D of the California Constitution and to a) recover the City’s cost of providing water, sewer or garbage services, and b) allocate costs in proportion to the cost for serving each customer class.

As illustrated below, Enterprise Fund total revenues and transfers budgeted for FY 2023-24 are projected at \$36.4 million and expenditures and transfers out are projected \$41.8 million. The difference between the revenue and expense budgets will be covered through the use of Fund Balance carried forward from FY 2022-23.



APPROPRIATIONS LIMIT

The City’s appropriations limit for this budget cycle has been prepared in accordance with uniform guidelines. The appropriations limit imposed by Propositions 4 and 111 creates a restriction on the amount of “proceeds from taxes” which can be appropriated in any fiscal year. The limit is based upon actual appropriations during Fiscal Year 1978/79 and has been adjusted each year since using population changes and inflation indexes.

The appropriations limit of \$72,432,022 for Fiscal Year 2023-24 is significantly greater than the actual appropriations of \$21,907,592 subject to the limit for this year. Therefore, it appears that the City will not exceed its appropriations limit in the foreseeable future.


Patterson’s Next Chapter

As Patterson’s continues to monitor our economic growth after the pandemic, the City will strive to maintain public safety and provide excellent service to our Patterson residents.

The future of the City of Patterson’s economic stability promises to maintain stability and increase over time. With new marketing strategies and materials, we continue to attract more businesses that can outperform the economic stresses caused by COVID-19. Our Public Safety Center is finishing with Plans and specification and is targeted for construction in the early spring of 2024. This will be a great addition to our downtown historic City core and provide a central location for public services.

On behalf of the talented and dedicated team of City employees I have the privilege of leading, I want to thank the Mayor and Council for their stewardship throughout these times. With the implementation of this budget, we will find ourselves in a stable position. From this point of stability, we can be honest with the citizens about the level of service we can provide and support a level of predictability for City staff.

Respectfully submitted



Ken Irwin
City Manager

RESOLUTION NO. 2023-38

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
PATTERSON, CALIFORNIA, ADOPTING THE GENERAL FUND
AND ALL OTHER FUNDS BUDGET AND APPROPRIATIONS
LIMIT FOR FISCAL YEAR 2023-2024**

WHEREAS, on June 13, 2023 the City Manager, Finance Director and City Staff submitted and presented to the Patterson City Council the proposed General Fund and All Other Funds Budget for Fiscal Year 2023-2024 commencing on July 1, 2023; and

WHEREAS, on today, June 20, 2023 the City Manager and City Staff brought back the General Fund Budget and All Other Funds for Fiscal Year 2023-2024 for further review and discussion; and

WHEREAS, annually, the City of Patterson is required to prepare a statement of appropriations limit in compliance with Section XIII B of the California Constitution and Section 7910 of the California Government Code; and

WHEREAS, new price and population factors have been established for determining the City's appropriation limit.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Patterson approves as follows:

1. The budgeted expenditure appropriations for the General Fund and all Other Funds are hereby adopted as the final budget for Fiscal Year 2023-2024 in the amount of \$126,889,721, plus any items Council approves to be included in a Budget Errata at the time of adoption.
2. Actual carryover budget amounts for Capital Improvement Projects revenue and unspent appropriation from 2022/2023 shall be recalculated and updated to reflect balances as of June 30, 2023 and are hereby incorporated as part of the 2023/24 approved budget.
3. Grant Funds received and appropriated and unspent appropriation actual carryover budget amounts from 2022/23 shall be recalculated and updated to reflect balances as of June 30, 2023 and hereby incorporated as part of the 2023/24 approved budget
4. The City Council hereby authorizes the Finance Director to advance from Pooled Cash funds to cover expenditures, for which revenues will be received at a later date.
5. Estimated carryover balances as of June 30, 2023 shall be recalculated when actuals are determined and appropriations from estimated carryover balances will be updated to reflect actual amounts.

6. This resolution shall be effective immediately upon adoption but shall be operative as of July 1, 2023.
7. The City Manager or City Manager's designee is authorized to make transfers of budget appropriations between classifications and activities within a fund to purchase such items and services needed to accomplish those purposes set forth in the Budget document and to insure the efficient and effective administration of City services.
8. State Law requires that an Appropriations Limit be adopted annually by the City Council. Article XIII 8 of the California constitution which places certain restrictions on appropriations made by local governments and restrictions are applicable to appropriations that met the definition of "Proceeds of Taxes". The law allows the option to select the factors to be used to calculate the Annual Appropriations Limit. For one of the factors the City must select between: (A) the change in the State per capita income; or (8) the change in the assessed valuation of local nonresidential construction, and the City has selected the change in the State per capita income. The appropriations subject to limitation in Fiscal Year 2023-24 shall be as set forth on and as calculated on Exhibit "A" and Exhibit "B" attached hereto and made a part hereof with the following conditions for the calculation:
 - a. The calculated appropriation limit for fiscal year 2023-2024 is \$72,432,022. The total appropriations subject to limitation is \$21,907,592.
 - b. The price factor used is the percentage change in California per capita personal income over the prior year, or 4.44%;
 - c. the population factor used is the percentage change in the County of Stanislaus population over the prior year, or -0.51 %.

PASSED, APPROVED AND ADOPTED this 27th day of June 2023, by the City Council of the City of Patterson in the State of California by the following roll call vote:

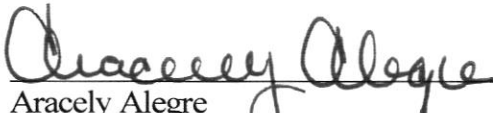
AYES: Councilmember Alves, Romero, Farinha and Mayor Clauzel
NOES: None
EXCUSED: Mayor Pro Tem Roque

APPROVED:



Michael Clauzel,
Mayor of the City of Patterson

ATTEST:



Aracely Alegre
City Clerk of the City of Patterson

I hereby certify that the foregoing is a full, correct and true copy of a resolution passed by the City Council of the City of Patterson, a Municipal Corporation of the County of Stanislaus, State of California, held on the 27th day of June 2022, and I further certify that said resolution is in full force and effect and has never been rescinded or modified.

DATED:

City Clerk of the City of Patterson

City of Patterson
2023-2024
Account Number Description

Fund Description	Department Description
100 General Fund	100 Administration
101 General Fund Reserve	115 City Attorney
102 Bond Administrative Fees	120 City Council
103 American Rescue Relief Fund	175 Landscape Maintenance Districts
105 Self-Insurance Reserve	200 Finance
111 Master Plan	250 Non-Departmental
120 - 176 Landscape Maintenance Districts (LMDs) and Benefit Assessment Districts (BADs)	300 Planning
177 CSA # 15 Assessment District	305 Building Inspection
178 CFD 2013-1 Non-Residential Maintenance Service	306 Engineering
179 CFD 2018-02 VOP Residential Maintenance Service	310 Code Enforcement
180 CFD 2018-01 VOP Infrastructure	400 Fire - Station 51
188 CFD 2015-2 Arambel-KDN	405 Fire - Station 52
189 Patterson Gardens Fire Assessment	500 Police
190 Fire Station #2	510 Crossing Guards
191 CFD 2005-1 West Patterson Business Park	600 Recreation Administration
192 CFD 2015-1 Arambel - KDN	605 Recreation Programs
204 Heartland Assessment District (Local bonds)	606 Recreation Youth Development and Camps
205 PPFA 2013 Heartland Ranch Revenue Bonds	607 Recreation Sports
250 West Patterson Financing Authority - WPFA CFD 2001 Local Bonds	610 Aquatic Center
252 Patterson Public Financing Authority Revenue Bonds 2013	611 Hammon Senior Center
305 Beautification Committee	612 Teen Programs
311 Housing Program	700 Building Maintenance
312 County Consortium	701 City Hall Annex
313 First Time Home Buyers	705 Sports Park Maintenance
314 Federal Home Funds	710 Park Maintenance
316 Neighborhood Stabilization Program (NSP)	780 Street Maintenance
320 Police - Asset Forfeiture	781 Streets - Urban Forestry
325 Gas Tax	790 Public Works
326 LTF - Street Projects	791 Collections
327 Street Projects	998 Transfers In
328 LTF - Non Motorized	999 Transfers Out
329 Measure L	
401 Affordable Housing in Lieu Fee	
402 Community Facility Impact Fee	
404 General Government Impact Fee	
408 Public Safety Impact Fee	
410 Parkland In-Lieu Fee	
412 Street Improvement Impact Fee	
414 Water Impact Fee	
415 Storm Drain Impact Fee	
416 Sewer Impact Fee	
421 Delta Mendota Storm Drain Fee	
423 Westside Drainage Study Fee	
425 WWTP - Construction	
428 Downtown Redevelopment	
430 Aquatic Center Construction	
440 Future Water Acquisition Impact Fee	
450 Senior Center	
600 Garbage	
605 Sewer	
606 Sewer Capital	
607 PPFA Sewer - Authority Bonds	
610 Water	
611 Water Capital	
612 PPFA Water - Authority Bonds	
710 Heartland Ranch Infrastructure	

Account Number Description
Revenue
5000-5099 Taxes - Assessments
5100-5199 License & Permits
5200-5299 Inter Governmental
5300-5499 User Fees
5500-5599 Fines & Forfeitures
5600-5699 Investment
5700-5899 Other Revenue
5900-5999 Transfers In
Expenses
6000-6199 Salary & Benefits
6200-6999 Maintenance & Operations
7000-7999 Capital Outlay
8000-8999 Debt Service
9000-9999 Transfer Out



FUND BALANCE ALLOCATION AND ASSIGNED FUND USAGE

**Fund Balance Projections
FY 2023/24**

Fund	Calculation Reference Fund Description	Projected Fund Balance	Projected Available Fund Balance	Adjusted for Advances To/From	Cash Balance (Projected)	FY23-24 Adopted Budget				Difference	Projected Fund Balance Before Adjustments	Fund Balance Adjustment for Transfers Carried Forward	Fund Balance Adjustment for CIP Carried Forward	Projected Fund Balance After Adjustments	New Allocations for Reservation of Fund Balance	Projected Available Fund Balance	Cash Balance (Projected)
		A	B	C	D	E	F	G	H	I = (E - F + G - H)	J = (A + I)	K	L	M = (J + K + L)	N	O = (B + I + K + L + N)	P = (D + K + L + I)
		6/30/2023	6/30/2023	6/30/2023	6/30/2023	Revenue	Expense	Transfers (Net)	New CIP	Rev/Exp	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024
100	General Fund	\$ 16,818,958	\$ 6,469,989	\$ -	\$ 10,882,075	\$ 27,070,041	\$ 30,096,848	\$ 4,134,406	\$ 500,000	\$ 607,599	\$ 17,426,558	\$ (1,865,000)	\$ 1,026,061	\$ 16,587,619	\$ (1,987,370)	\$ 4,251,280	\$ 10,650,735
101	General Fund - Reserve	3,777,302	0	-	3,775,651	7,202	-	-	-	7,202	3,784,504	-	-	3,784,504	(7,202)	0	3,782,853
102	Bond Administration	398,581	398,581	-	386,923	190,514	65,329	(120,000)	-	5,185	403,765	-	-	403,765	-	403,765	392,108
103	American Rescue Relief Fund	(35,567)	(35,567)	-	1,980,583	4,799	4,001,482	(93,017)	-	(4,089,700)	(4,125,267)	1,390,000	824,017	(1,911,250)	-	(1,911,250)	104,899
105	Self Insurance Reserve	7,430	0	-	7,427	14	-	-	-	14	7,444	-	-	7,444	(14)	0	7,441
111	Master Plan	140,562	0	-	140,501	247	-	-	-	247	140,809	-	-	140,809	(247)	0	140,748
	Total General Fund as reported	21,107,268	6,833,005	-	17,173,160	27,272,817	34,163,659	3,921,389	500,000	(3,469,453)	17,637,814	(475,000)	1,850,077	19,012,892	(1,994,833)	2,743,796	15,078,784
120	Country Hollow - LMD					1,218	554	(610)	-	54	54	-	-	54	-	54	54
122	Heartland Ranch - LMD					174,658	61,963	(141,792)	-	(29,097)	(29,097)	-	-	(29,097)	-	(29,097)	(29,097)
124	Heartland Ranch Overlay					16,711	3,974	(17,661)	-	(4,924)	(4,924)	-	-	(4,924)	-	(4,924)	(4,924)
126	Kinshire Estates - LMD					2,906	528	(2,379)	-	(1)	(1)	-	-	(1)	-	(1)	(1)
128	Patterson Estates I/III/IV LMD					11,891	5,753	(5,991)	-	147	147	-	-	147	-	147	147
134	Shirepark Estates - LMD					8,154	1,729	(6,960)	-	(535)	(535)	-	-	(535)	-	(535)	(535)
138	Walnut Square - LMD					4,365	3,134	(739)	-	492	492	-	-	492	-	492	492
146	Miraggio - LMD					11,250	2,903	(12,604)	-	(4,257)	(4,257)	-	-	(4,257)	-	(4,257)	(4,257)
154	Sutter Pointe- LMD					109,056	63,003	(57,697)	-	(11,644)	(11,644)	-	-	(11,644)	-	(11,644)	(11,644)
156	Walker Ranch - LMD					725,994	473,808	(365,625)	-	(113,439)	(113,439)	-	-	(113,439)	-	(113,439)	(113,439)
158	Patterson Gardens - LMD					651,873	317,302	(404,908)	-	(70,337)	(70,337)	-	-	(70,337)	-	(70,337)	(70,337)
160	Keystone Bus Park - LMD					338,365	155,721	(142,512)	-	40,132	40,132	-	-	40,132	-	40,132	40,132
166	Keystone Annex 1 - LMD McShane					75,832	34,825	(41,007)	-	-	-	-	-	-	-	-	-
175	LMD Assessments	752,558	752,558	-	791,248	2,247	15,237	(192,640)	-	(205,630)	546,928	-	-	546,928	-	546,928	585,618
176	BAD Assessments	1,569,151	1,569,151	-	1,570,911	534,625	1,898,290	(840,728)	-	(2,204,393)	(635,242)	802,667	-	167,425	-	167,425	169,185
177	CSA #15 - Assessment District	(7,400)	(7,400)	-	(7,446)	8,522	12,650	-	-	(4,128)	(11,528)	-	-	(11,528)	-	(11,528)	(11,574)
178	CFD 2013-1 Non Residential Maint Svcs	769,233	769,233	-	769,981	220,244	33,210	(10,000)	-	177,034	946,267	-	-	946,267	-	946,267	947,015
179	CFD 2018-2 VOP Residential Maintenance Service	455,137	455,137	-	445,565	222,630	14,145	-	-	208,485	663,622	-	-	663,622	-	663,622	654,050
180	CFD 2018-1 VOP Infrastructure	1,692,055	1,692,055	-	1,256,034	544,079	258,529	(3,958,156)	-	(3,672,605)	(1,980,550)	3,906,597	-	1,926,047	-	1,926,047	1,490,026
188	CFD 2015-2 Arambel-KDN	66,064	66,064	-	66,031	102,920	25	(85,000)	-	17,895	83,959	-	-	83,959	-	83,959	83,926
189	Patterson Gardens Fire Assessment	299,064	299,064	-	293,995	553,538	7,092	(500,000)	-	46,446	345,510	-	-	345,510	-	345,510	340,441
190	CFD 2003-1 Public Safety - Fire Sta 52	(4,506,292)	(4,506,292)	-	(914,275)	1,393,155	3,965,525	585,000	-	(1,987,370)	(6,493,662)	-	-	(6,493,662)	-	(6,493,662)	(2,901,645)
191	CFD 2005-1 West Patterson Business Park	5,056,631	5,056,631	-	4,356,435	1,126,047	840,654	(5,445,886)	-	(5,160,493)	(103,862)	5,333,143	-	5,229,281	-	5,229,281	4,529,085
192	CFD 2015-1 Arambel-KDN	401,377	401,377	-	470,033	336,379	305,938	-	-	30,442	431,818	-	-	431,818	-	431,818	500,474
204	Heartland Assessment District (Local bonds)	746,492	746,492	-	739,337	646,550	65,900	(513,864)	-	66,786	813,278	-	-	813,278	-	813,278	806,123
205	PPFA 2013 Heartland Ranch Revenue Bonds	1,525,237	1,525,237	-	1,525,017	855	1,023,644	513,864	-	(508,925)	1,016,312	-	-	1,016,312	-	1,016,312	1,016,092

**Fund Balance Projections
FY 2023/24**

Fund	Calculation Reference Fund Description	Projected Fund Balance	Projected Available Fund Balance	Adjusted for Advances To/From	Cash Balance (Projected)	FY23-24 Adopted Budget				Difference	Projected Fund Balance Before Adjustments	Fund Balance Adjustment for Transfers Carried Forward	Fund Balance Adjustment for CIP Carried Forward	Projected Fund Balance After Adjustments	New Allocations for Reservation of Fund Balance	Projected Available Fund Balance	Cash Balance (Projected)
		A	B	C	D	E	F	G	H	I = (E - F + G - H)	J = (A + I)	K	L	M = (J + K + L)	N	O = (B + I + K + L + N)	P = (D + K + L + I)
		6/30/2023	6/30/2023	6/30/2023	6/30/2023	Revenue	Expense	Transfers (Net)	New CIP	Rev/Exp	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024
250	West Patterson Financing Authority	9,429,955	9,429,955	-	7,986,001	5,636,752	5,276,206	(200,000)	-	160,546	9,590,501	-	-	9,590,501	-	9,590,501	8,146,546
252	Patterson Public Financing Authority - Revenue Bonds 2013	55,689,843	55,689,843	-	57,010,006	3,533,614	5,265,803	(779,180)	-	(2,511,369)	53,178,474	-	-	53,178,474	-	53,178,474	54,498,637
305	Beautification Committee	39,407	39,407	-	39,389	75	300	-	-	(225)	39,182	-	-	39,182	-	39,182	39,164
311	State HCD Rehab Program	224,342	224,342	-	224,245	456	-	-	-	456	224,798	-	-	224,798	-	224,798	224,701
312	Federal CDBG Grant 2003	(260,921)	(260,921)	-	(0)	150,000	150,000	-	-	-	(260,921)	-	150,000	(110,921)	-	(110,921)	150,000
313	First Time Home Buyers	197,823	197,823	-	197,738	1,620	-	-	-	1,620	199,443	-	-	199,443	-	199,443	199,358
314	Federal HOME Funds	186,150	186,150	-	197,691	3,949	72,000	-	-	(68,051)	118,099	-	-	118,099	-	118,099	129,641
316	Neighborhood Stabilization Program	6,977	6,977	-	6,974	1,111	-	-	-	1,111	8,088	-	-	8,088	-	8,088	8,085
320	Police - Asset Forfeiture	4,777	4,777	-	4,775	8	-	-	-	8	4,785	-	-	4,785	-	4,785	4,783
325	Gas Tax	555,827	555,827	-	428,186	1,298,473	150,843	(790,230)	-	357,400	913,227	723,184	28,843	1,665,254	-	1,665,254	1,537,613
326	LTF Projects	(109,599)	(109,599)	-	186,993	2,319	-	(20,000)	-	(17,681)	(127,280)	-	-	(127,280)	-	(127,280)	169,312
327	Street Projects	2,748,388	2,748,388	-	2,620,032	938,181	5,010,349	4,781,671	2,305,588	(1,596,085)	1,152,302	(3,129,893)	4,937,849	2,960,258	-	2,960,258	2,831,903
328	Non Motorized Funds	40,868	40,868	-	53,141	222	-	(105,564)	-	(105,342)	(64,474)	48,839	-	(15,635)	-	(15,635)	(3,362)
329	Measure L	1,111,248	1,111,248	-	2,039,745	1,131,802	1,944,234	(1,199,944)	128,300	(2,140,676)	(1,029,428)	(1,157,146)	1,944,234	(242,340)	-	(242,340)	686,158
401	Affordable Housing Impact	2,442,567	2,442,567	-	2,442,105	200,914	-	-	-	200,914	2,643,481	-	-	2,643,481	-	2,643,481	2,643,019
402	Community Facilities Impact	1,916,899	1,916,899	-	1,916,473	455,861	5,000	(253,000)	-	197,861	2,114,760	475,000	-	2,589,760	-	2,589,760	2,589,334
404	General Govt Facilities Impact	222,358	222,358	-	222,170	244,806	287,500	-	-	(42,694)	179,664	-	120,000	299,664	-	299,664	299,476
408	Public Safety Impact	738,034	738,034	-	737,763	108,196	45,000	-	-	63,196	801,230	-	-	801,230	-	801,230	800,960
410	Parkland In Lieu	247,144	247,144	-	249,138	118	-	-	-	118	247,262	-	-	247,262	-	247,262	249,256
412	Street Impact	1,646,006	1,646,006	-	1,645,660	395,549	178,230	(357,736)	-	(140,417)	1,505,589	357,789	-	1,863,378	-	1,863,378	1,863,032
414	Water Impact	6,758,223	6,758,223	-	6,566,473	1,315,740	175,000	(950,000)	-	190,740	6,948,963	950,000	-	7,898,963	-	7,898,963	7,707,212
415	Storm Drain Impact	961,498	961,498	-	960,945	48,168	555,730	-	200,000	(707,563)	253,935	-	555,730	809,666	-	809,666	809,112
416	Sewer Impact	489,659	489,659	-	418,837	71,466	-	-	-	71,466	561,125	-	-	561,125	-	561,125	490,303
421	Delta Mendota Storm Gate	175,010	175,010	-	174,934	333	-	-	-	333	175,343	-	-	175,343	-	175,343	175,267
423	Westside Drainage Study	65,969	65,969	-	65,941	126	-	-	-	126	66,095	-	-	66,095	-	66,095	66,067
428	Downtown Redevelopment	286,464	286,464	-	286,393	56,908	-	-	-	56,908	343,372	-	-	343,372	-	343,372	343,301
430	Aquatic Center	602,305	602,305	-	602,143	100,289	-	-	-	100,289	702,594	-	-	702,594	-	702,594	702,432
440	Future Water Acquisition	148,774	148,774	-	147,639	4,805	-	-	-	4,805	153,580	-	-	153,580	-	153,580	152,444
600	Garbage/Street Sweeping	629,344	(741,156)	-	1,137,779	4,379,294	3,959,453	(789,206)	-	(369,364)	259,980	-	-	259,980	(65,158)	(1,175,678)	768,414
605	Sewer Fund	1,378,681	(325,419)	1,600,000	91,797	6,298,532	5,809,901	(2,542,293)	-	(2,053,662)	(674,982)	1,547,504	-	872,522	(36,692)	(868,270)	(414,362)
606	Sewer Capital	13,746,897	13,746,897	-	1,772,692	3,499	10,498,792	10,563,811	-	68,518	13,815,415	(10,429,455)	10,498,792	13,884,751	-	13,884,751	1,910,546
607	PPFA Sewer - Authority Bonds	608,025	608,025	-	615,717	947	211,800	211,800	-	947	608,972	-	-	608,972	-	608,972	616,664
	Total Sewer Fund as reported	15,733,603	14,029,503	1,600,000	2,480,205	6,302,978	16,520,493	8,233,318	-	(1,984,198)	13,749,406	(8,881,951)	10,498,792	15,366,246	(36,692)	13,625,454	2,112,848
610	Water	4,622,010	3,198,710	(1,600,000)	1,897,702	8,798,301	4,962,264	(2,065,542)	-	1,770,495	6,392,505	-	-	6,392,505	(214,210)	4,754,995	3,668,197
611	Water Capital	18,543,792	18,543,792	-	(2,080,959)	11,621	5,510,423	5,175,760	400,000	(723,042)	17,820,750	(2,753,241)	5,480,423	20,547,931	-	20,547,931	(76,820)

**Fund Balance Projections
FY 2023/24**

Fund	Calculation Reference Fund Description	Projected Fund Balance	Projected Available Fund Balance	Adjusted for Advances To/From	Cash Balance (Projected)	FY23-24 Adopted Budget				Difference	Projected Fund Balance Before Adjustments	Fund Balance Adjustment for Transfers Carried Forward	Fund Balance Adjustment for CIP Carried Forward	Projected Fund Balance After Adjustments	New Allocations for Reservation of Fund Balance	Projected Available Fund Balance	Cash Balance (Projected)
		A	B	C	D	E	F	G	H	I = (E - F + G - H)	J = (A + I)	K	L	M = (J + K + L)	N	O = (B + I + K + L + N)	P = (D + K + L + I)
		6/30/2023	6/30/2023	6/30/2023	6/30/2023	Revenue	Expense	Transfers (Net)	New CIP	Rev/Exp	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024
612	PPFA Water - Authority Bonds	(6,686,566)	(6,686,566)	-	9,762,456	67	1,203,673	(2,953,840)	-	(4,157,446)	(10,844,012)	3,800,013	-	(7,043,999)	-	(7,043,999)	9,405,024
	Total Water Fund as reported	16,479,236	15,055,936	(1,600,000)	9,579,199	8,809,989	11,676,359	156,378	400,000	(3,109,992)	13,369,244	1,046,772	5,480,423	19,896,438	(214,210)	18,258,928	12,996,401
710	Heartland Ranch Infrastructure	(951)	(951)	-	46,205	88	-	-	-	88	(863)	-	-	(863)	-	(863)	46,293
	FUND BALANCE - BY FUND	\$ 149,333,803	\$ 130,561,640	\$ -	\$ 129,210,942	\$ 70,291,093	\$ 95,002,195	\$ -	\$ 3,533,888	\$ (28,244,990)	\$ 121,088,813	\$ (0)	\$ 25,565,948	\$ 146,654,761	\$ (2,310,893)	\$ 125,571,705	\$ 126,531,900

**Fund Balance Projections
FY 2023/24**

Fund	Calculation Reference Fund Description	Audited Fund Balance	Previously Allocated Fund Balance	Available Fund Balance	Cash Balance	FY22-23 Adjusted Budget			Difference	New Allocations for Reservation of Fund Balance	Projected Fund Balance	Projected Available Fund Balance	Adjusted for Advances To/From	Cash Balance (Projected)
		A	B	C = (A + B)	D	E F G			H = (E - F + G)	I	J = (A + H)	K = (C + H + I)	L	M = (D + H)
		6/30/2022	6/30/2022	6/30/2022	6/30/2022	Revenue	Expense	Transfers (Net)	Rev/Exp	6/30/2023	6/30/2023	6/30/2023	6/30/2023	6/30/2023
100	General Fund	\$ 14,018,930	\$ (9,434,693)	\$ 4,584,237	\$ 8,082,047	\$ 27,565,718	\$ 28,371,345	\$ 3,605,655	\$ 2,800,028	\$ (914,276)	\$ 16,818,958	\$ 6,469,989	\$ -	\$ 10,882,075
101	General Fund - Reserve	3,770,545	(3,770,545)	0	3,768,894	6,757	-	-	6,757	(6,757)	3,777,302	0	-	3,775,651
102	Bond Administration	390,988		390,988	379,330	191,009	63,416	(120,000)	7,593	-	398,581	398,581	-	386,923
103	American Rescue Relief Fund	97,817		97,817	2,113,966	2,698,678	1,442,061	(1,390,000)	(133,383)	-	(35,567)	(35,567)	-	1,980,583
105	Self Insurance Reserve	7,402	(7,402)	0	7,399	28	-	-	28	(28)	7,430	0	-	7,427
111	Master Plan	140,152	(140,152)	0	140,091	410	-	-	410	(410)	140,562	0	-	140,501
	Total General Fund as reported	18,425,835	(13,352,792)	5,073,043	14,491,727	30,462,600	29,876,822	2,095,655	2,681,433	(921,471)	21,107,268	6,833,005	-	17,173,160
120	Country Hollow - LMD	-		-	-									
122	Heartland Ranch - LMD	-		-	-									
124	Heartland Ranch Overlay	-		-	-									
126	Kinshire Estates - LMD	-		-	-									
128	Patterson Estates I/III/IV LMD	-		-	-									
134	Shirepark Estates - LMD	-		-	-									
138	Walnut Square - LMD	-		-	-									
146	Miraggio - LMD	-		-	-									
154	Sutter Pointe- LMD	-		-	-									
156	Walker Ranch - LMD	-		-	-									
158	Patterson Gardens - LMD	-		-	-									
160	Keystone Bus Park - LMD	-		-	-									
166	Keystone Annex 1 - LMD McShane	-		-	-									
175	LMD Assessments	847,096		847,096	885,786	1,859,297	564,969	(1,388,866)	(94,538)	-	752,558	752,558	-	791,248
176	BAD Assessments	2,447,247		2,447,247	2,449,007	519,988	474,568	(923,516)	(878,096)	-	1,569,151	1,569,151	-	1,570,911
177	CSA #15 - Assessment District	284		284	238	9,061	14,067	(2,678)	(7,684)	-	(7,400)	(7,400)	-	(7,446)
178	CFD 2013-1 Non Residential Maint Svcs	581,387		581,387	582,135	220,651	32,805	-	187,846	-	769,233	769,233	-	769,981
179	CFD 2018-2 VOP Residential Maintenance Service	247,005		247,005	237,433	222,404	14,272	-	208,132	-	455,137	455,137	-	445,565
180	CFD 2018-1 VOP Infrastructure	5,849,387		5,849,387	5,413,366	110,312	267,644	(4,000,000)	(4,157,332)	-	1,692,055	1,692,055	-	1,256,034
188	CFD 2015-2 Arambel-KDN	54,726		54,726	54,693	96,363	25	(85,000)	11,338	-	66,064	66,064	-	66,031
189	Patterson Gardens Fire Assessment	252,052		252,052	246,983	553,460	6,448	(500,000)	47,012	-	299,064	299,064	-	293,995
190	CFD 2003-1 Public Safety - Fire Sta 52	(3,592,016)		(3,592,016)	1	1,413,155	3,572,431	1,245,000	(914,276)	-	(4,506,292)	(4,506,292)	-	(914,275)
191	CFD 2005-1 West Patterson Business Park	11,616,646		11,616,646	10,916,450	775,914	835,929	(6,500,000)	(6,560,015)	-	5,056,631	5,056,631	-	4,356,435
192	CFD 2015-1 Arambel-KDN	361,115		361,115	429,771	336,900	296,638	-	40,262	-	401,377	401,377	-	470,033
204	Heartland Assessment District (Local bonds)	682,563		682,563	675,408	646,783	59,910	(522,944)	63,929	-	746,492	746,492	-	739,337
205	PPFA 2013 Heartland Ranch Revenue Bonds	2,062,515		2,062,515	2,062,295	1,907	1,062,129	522,944	(537,278)	-	1,525,237	1,525,237	-	1,525,017

**Fund Balance Projections
FY 2023/24**

Fund	Calculation Reference Fund Description	Audited Fund Balance	Previously Allocated Fund Balance	Available Fund Balance	Cash Balance	FY22-23 Adjusted Budget			Difference	New Allocations for Reservation of Fund Balance	Projected Fund Balance	Projected Available Fund Balance	Adjusted for Advances To/From	Cash Balance (Projected)
		A	B	C = (A + B)	D	E	F	G	H = (E - F + G)	I	J = (A + H)	K = (C + H + I)	L	L = (M + H)
		6/30/2022	6/30/2022	6/30/2022	6/30/2022	Revenue	Expense	Transfers (Net)	Rev/Exp	6/30/2023	6/30/2023	6/30/2023	6/30/2023	6/30/2023
250	West Patterson Financing Authority	9,823,118		9,823,118	8,379,164	5,878,814	7,271,977	1,000,000	(393,163)	-	9,429,955	9,429,955	-	7,986,001
252	Patterson Public Financing Authority - Revenue Bonds 2013	58,599,807		58,599,807	59,919,970	3,532,777	5,442,741	(1,000,000)	(2,909,964)	-	55,689,843	55,689,843	-	57,010,006
305	Beautification Committee	39,561		39,561	39,543	766	920	-	(154)	-	39,407	39,407	-	39,389
311	State HCD Rehab Program	223,046		223,046	222,949	1,296	-	-	1,296	-	224,342	224,342	-	224,245
312	Federal CDBG Grant 2003	(260,921)		(260,921)	(0)	150,000	150,000	-	-	-	(260,921)	(260,921)	-	(0)
313	First Time Home Buyers	193,869		193,869	193,784	3,954	-	-	3,954	-	197,823	197,823	-	197,738
314	Federal HOME Funds	180,538		180,538	192,079	5,612	-	-	5,612	-	186,150	186,150	-	197,691
316	Neighborhood Stabilization Program	6,456		6,456	6,453	521	-	-	521	-	6,977	6,977	-	6,974
320	Police - Asset Forfeiture	4,306		4,306	4,304	471	-	-	471	-	4,777	4,777	-	4,775
325	Gas Tax	382,762		382,762	255,121	1,095,703	-	(922,638)	173,065	-	555,827	555,827	-	428,186
326	LTF Projects	(112,553)		(112,553)	184,039	2,954	-	-	2,954	-	(109,599)	(109,599)	-	186,993
327	Street Projects	2,847,762		2,847,762	2,719,406	939,896	6,301,272	5,262,002	(99,374)	-	2,748,388	2,748,388	-	2,620,032
328	Non Motorized Funds	113,438		113,438	125,711	281	-	(72,851)	(72,570)	-	40,868	40,868	-	53,141
329	Measure L	3,462,267		3,462,267	4,390,765	1,142,181	4,359,763	866,562	(2,351,020)	-	1,111,248	1,111,248	-	2,039,745
401	Affordable Housing Impact	1,055,582		1,055,582	1,055,120	1,386,985	-	-	1,386,985	-	2,442,567	2,442,567	-	2,442,105
402	Community Facilities Impact	973,796		973,796	973,370	1,423,103	5,000	(475,000)	943,103	-	1,916,899	1,916,899	-	1,916,473
404	General Govt Facilities Impact	431,149		431,149	430,961	259,933	468,724	-	(208,791)	-	222,358	222,358	-	222,170
408	Public Safety Impact	617,357		617,357	617,086	120,677	-	-	120,677	-	738,034	738,034	-	737,763
410	Parkland In Lieu	57,937		57,937	59,931	190,508	51,300	50,000	189,208	-	247,144	247,144	-	249,138
412	Street Impact	789,459		789,459	789,113	1,356,547	3,230	(496,770)	856,547	-	1,646,006	1,646,006	-	1,645,660
414	Water Impact	4,143,241		4,143,241	3,951,491	3,564,982	-	(950,000)	2,614,982	-	6,758,223	6,758,223	-	6,566,473
415	Storm Drain Impact	1,264,249		1,264,249	1,263,695	306,195	608,946	-	(302,751)	-	961,498	961,498	-	960,945
416	Sewer Impact	86,316		86,316	15,494	403,343	-	-	403,343	-	489,659	489,659	-	418,837
421	Delta Mendota Storm Gate	174,361		174,361	174,285	649	-	-	649	-	175,010	175,010	-	174,934
423	Westside Drainage Study	65,724		65,724	65,696	245	-	-	245	-	65,969	65,969	-	65,941
428	Downtown Redevelopment	162,222		162,222	162,151	124,242	-	-	124,242	-	286,464	286,464	-	286,393
430	Aquatic Center	370,448		370,448	370,286	231,857	-	-	231,857	-	602,305	602,305	-	602,143
440	Future Water Acquisition	143,980		143,980	142,845	4,794	-	-	4,794	-	148,774	148,774	-	147,639
600	Garbage/Street Sweeping	1,461,422	(1,190,951)	270,472	1,969,857	4,062,676	4,121,525	(773,229)	(832,078)	(179,549)	629,344	(741,156)	-	1,137,779
605	Sewer Fund	4,026,759	(1,649,192)	2,377,567	1,139,875	7,426,454	6,369,115	(3,705,417)	(2,648,078)	(54,908)	1,378,681	(325,419)	1,600,000	91,797
606	Sewer Capital	13,739,582		13,739,582	1,765,377	7,315	12,912,000	12,912,000	7,315	-	13,746,897	13,746,897	-	1,772,692
607	PPFA Sewer - Authority Bonds	606,314		606,314	614,006	1,711	210,832	210,832	1,711	-	608,025	608,025	-	615,717
	Total Sewer Fund as reported	18,372,655	(1,649,192)	16,723,463	3,519,257	7,435,480	19,491,947	9,417,415	(2,639,052)	(54,908)	15,733,603	14,029,503	1,600,000	2,480,205
610	Water	9,161,270	(1,458,363)	7,702,907	8,036,962	9,548,287	4,748,777	(9,338,770)	(4,539,260)	35,063	4,622,010	3,198,710	(1,600,000)	1,897,702
611	Water Capital	33,223,290		33,223,290	12,598,539	2,987	10,763,187	(3,919,298)	(14,679,498)	-	18,543,792	18,543,792	-	(2,080,959)

**Fund Balance Projections
FY 2023/24**

Fund	Calculation Reference	Audited Fund Balance	Previously Allocated Fund Balance	Available Fund Balance	Cash Balance	FY22-23 Adjusted Budget			Difference	New Allocations for Reservation of Fund Balance	Projected Fund Balance	Projected Available Fund Balance	Adjusted for Advances To/From	Cash Balance (Projected)
		6/30/2022	6/30/2022	6/30/2022	6/30/2022	E	F	G	H = (E - F + G)	I	J = (A + H)	K = (C + H + I)	L	M = (D + H)
	Fund Description	A	B	C = (A + B)	D	Revenue	Expense	Transfers (Net)	Rev/Exp	6/30/2023	6/30/2023	6/30/2023	6/30/2023	6/30/2023
612	PPFA Water - Authority Bonds	(17,251,224)		(17,251,224)	(802,202)	1,382	848,706	11,411,982	10,564,658	-	(6,686,566)	(6,686,566)	-	9,762,456
	Total Water Fund as reported	25,133,336	(1,458,363)	23,674,973	19,833,299	9,552,656	16,360,670	(1,846,086)	(8,654,100)	35,063	16,479,236	15,055,936	(1,600,000)	9,579,199
710	Heartland Ranch Infrastructure	(1,122)		(1,122)	46,034	171	-	-	171	-	(951)	(951)	-	46,205
	FUND BALANCE - BY FUND	\$ 170,641,411	\$ (17,651,298)	\$ 152,990,113	\$ 150,518,550	\$ 80,409,064	\$ 101,716,672	\$ 0	\$ (21,307,608)	\$ (1,120,865)	\$ 149,333,803	\$ 130,561,640	\$ -	\$ 129,210,942

General Fund Balance and Staff Allocation Recommendations
Projected As of: 06/30/2024

	Non-Spendable					Restricted					Committed					Assigned												
	FUND 100	FUND 102	FUND 103	FUND 100	FUND 101	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100	FUND 100
	Non-Spendable Prepaid Items	Bond Admin	Deferred Revenue Budget Only	Operating Reserves Bud FY	Emergency Contingency	School Resource Officer	Encumbrances	Future Capital Projects	Vehicle Replacement	Comp & Equip Replacement	Facility Maintenance	Master Plan	Fund 190 Deficit	Park Maintenance	Website Upgrade	PERS and OPEB RESERVES	Street Maintenance	Museum Project	ALS Cert Sponsorship	Master Plan Fund Bal	Self Insurance	Unassigned						
AUDITED FY 2021	\$ -	\$ 360,489		\$ -	\$ 3,763,344	\$ 54,916	\$ -	\$ 218,342	\$ 130,218	\$ 24,137	\$ 40,957	\$ 16,623	\$ -	\$ 6,357	\$ 38,736	\$ 1,571,713	\$ 579,289	\$ 78,711	\$ 12,000	\$ 116,939	\$ 7,388	\$ 6,695,104						
FY 2022 Revenue	-	192,561	712,169	-	7,202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,213	14	25,092,054						
FY 2022 Usage	-	(162,061)	(614,352)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(20,540,227)						
Reallocated Funds	135,612	-		4,348,072	-	-	86,994	-	-	-	-	3,592,016	-	-	(1,500,000)	-	-	-	-	-	-	(6,662,694)						
AUDITED FY 2022	\$ 135,612	\$ 390,989	\$ 97,817	\$ 4,348,072	\$ 3,770,546	\$ 54,916	\$ 86,994	\$ 218,342	\$ 130,218	\$ 24,137	\$ 40,957	\$ 16,623	\$ 3,592,016	\$ 6,357	\$ 38,736	\$ 71,713	\$ 579,289	\$ 78,711	\$ 12,000	\$ 140,152	\$ 7,402	\$ 4,584,237						
FY 2023 Revenue	-	191,009	2,698,678	-	6,757	-	-	-	-	-	-	-	-	-	-	-	-	-	-	410	28	27,565,718						
FY 2023 Usage	-	(183,416)	(2,832,061)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(24,765,690)						
Reallocated Funds	-	-		-	-	-	-	-	-	-	-	914,276	-	-	-	-	-	-	-	-	-	(914,276)						
PROJECTED FY 2023	\$ 135,612	\$ 398,582	\$ (35,567)	\$ 4,348,072	\$ 3,777,303	\$ 54,916	\$ 86,994	\$ 218,342	\$ 130,218	\$ 24,137	\$ 40,957	\$ 16,623	\$ 4,506,292	\$ 6,357	\$ 38,736	\$ 71,713	\$ 579,289	\$ 78,711	\$ 12,000	\$ 140,562	\$ 7,430	\$ 6,469,988						
FY 2024 Revenue	-	190,514	4,799	-	7,202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	247	14	31,204,448						
FY 2024 Usage	-	(185,329)	(1,880,483)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(31,435,786)						
Reallocated Funds	-	-		-	-	-	-	-	-	-	-	1,987,370	-	-	-	-	-	-	-	-	-	(1,987,370)						
PROJECTED FY 2024	\$ 135,612	\$ 403,767	\$ (1,911,250)	\$ 4,348,072	\$ 3,784,505	\$ 54,916	\$ 86,994	\$ 218,342	\$ 130,218	\$ 24,137	\$ 40,957	\$ 16,623	\$ 6,493,662	\$ 6,357	\$ 38,736	\$ 71,713	\$ 579,289	\$ 78,711	\$ 12,000	\$ 140,809	\$ 7,444	\$ 4,251,280						

Fund Balance Allocation and Assigned Funds Available

Projected as of: 06/30/2023

Fund Description	Audited	FY22-23 Projections		Difference	Fund Balance Usage	Unaudited
	Fund Balance	Revenue	Expense	Rev/Exp	Adjustment	FY22-23 Fund Balance
	6/30/2022					6/30/2023
100 General Fund	\$ 14,018,931	\$ 27,565,718	\$ 24,765,690	\$ 2,800,028	\$ -	\$ 16,818,959
101 General Fund - Reserve	3,770,545	6,757	-	6,757	-	3,777,302
102 Bond Administration	390,987	191,009	183,416	7,593	-	398,580
103 American Rescue Relief Fund	97,817	2,698,678	2,832,061	-	-	(35,567)
105 Self Insurance Reserve	7,402	28	-	28	-	7,430
111 Master Plan	140,152	410	-	410	-	140,562
GENERAL FUND BALANCE	\$ 18,425,835	\$ 30,462,600	\$ 27,781,167	\$ 2,814,816	\$ -	\$ 21,107,268

ALLOCATION TABLE - GENERAL FUND BALANCE Projection FY2022-23

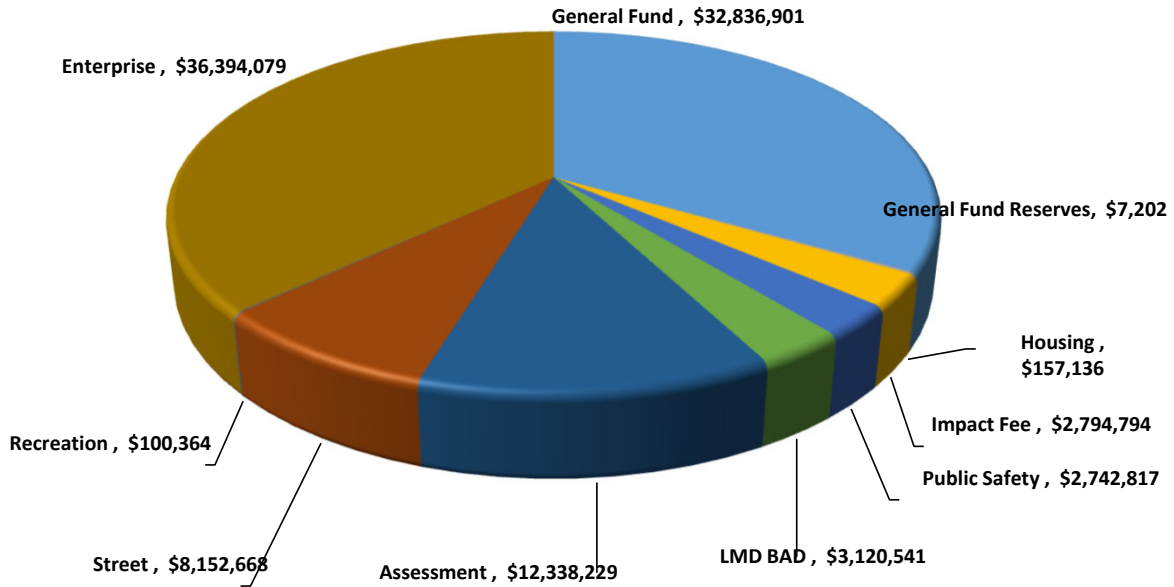
Fund	Projects / Expense Type	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
100	Future Capital Projects				218,342		218,342
100	School Resource Officer			-	54,916		54,916
100	Vehicle Replacement				130,218		130,218
100	Computer & Equip Replacement				24,137		24,137
100	Park Maintenance				6,357		6,357
100	Encumbrances	-			86,995		86,995
100	Prepaid Items	135,612					135,612
100	Facilities Maintenance				40,957		40,957
100	Web Site Upgrade				38,736		38,736
100	Fund 190 Fund Deficit				4,506,292		4,506,292
100	PERS and OPEB Reserves				71,713		71,713
100	Street Maintenance				579,289		579,289
100	Museum Project				78,711		78,711
100	ALS Cert Sponsorship				12,000		12,000
100	Operating Reserves			4,348,072			4,348,072
100	Unassigned					6,469,990	6,469,990
100	Master Plan				16,623		16,623
101	Gen Fund Emergency Contingency			\$ 3,777,302			\$ 3,777,302
102	Bond Administration		398,580				398,580
103	American Rescue Relief Fund					(35,567)	(35,567)
105	Self Insurance Reserve				7,430		7,430
111	Master Plan Fund				140,562		140,562
		\$ 135,612	\$ 398,580	\$ 8,125,374	\$ 6,013,279	\$ 6,434,423	\$ 21,107,268



CITY WIDE BUDGET

City of Patterson Citywide Budget FY 2023-24 Adopted Budget

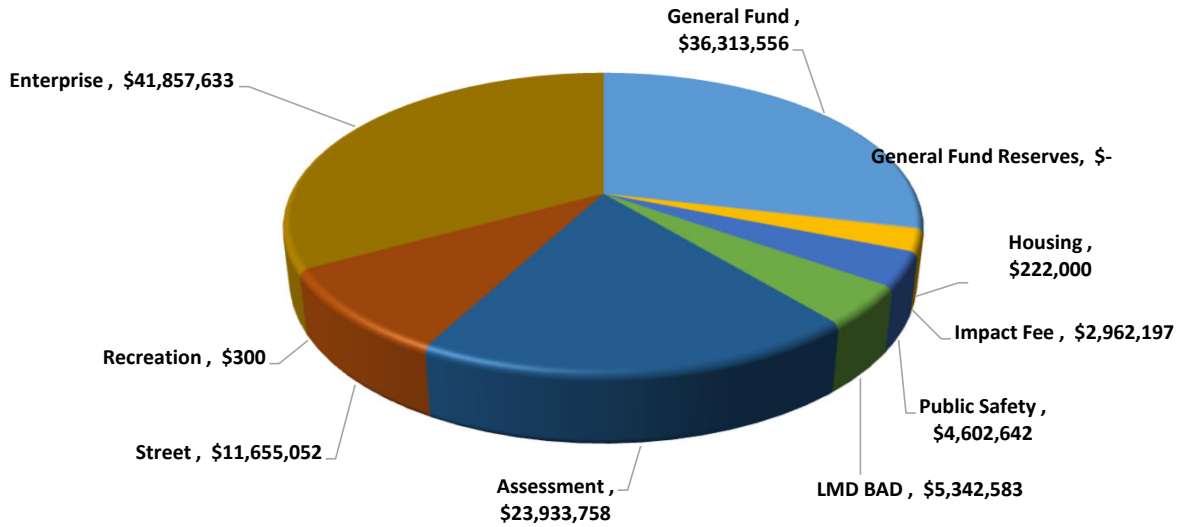
REVENUE AND TRANSFERS IN \$98,644,730



Fund	Revenue and Transfers In
General Fund	\$ 32,836,901
General Fund Reserves	7,202
Housing	157,136
Impact Fee	2,794,794
Public Safety	2,742,817
LMD BAD	3,120,541
Assessment	12,338,229
Street	8,152,668
Recreation	100,364
Enterprise	36,394,079
Total	\$ 98,644,730

City of Patterson Citywide Budget FY 2023-24 Adopted Budget

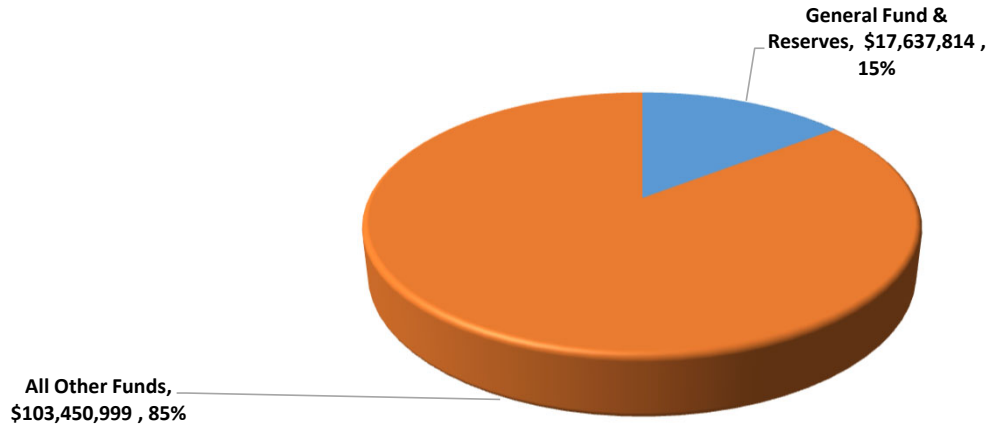
APPROPRIATIONS AND TRANSFERS OUT \$126,889,720



Fund	Appropriations and Transfers Out	
General Fund	\$	36,313,556
General Fund Reserves		-
Housing		222,000
Impact Fee		2,962,197
Public Safety		4,602,642
LMD BAD		5,342,583
Assessment		23,933,758
Street		11,655,052
Recreation		300
Enterprise		41,857,633
Total	\$	126,889,720

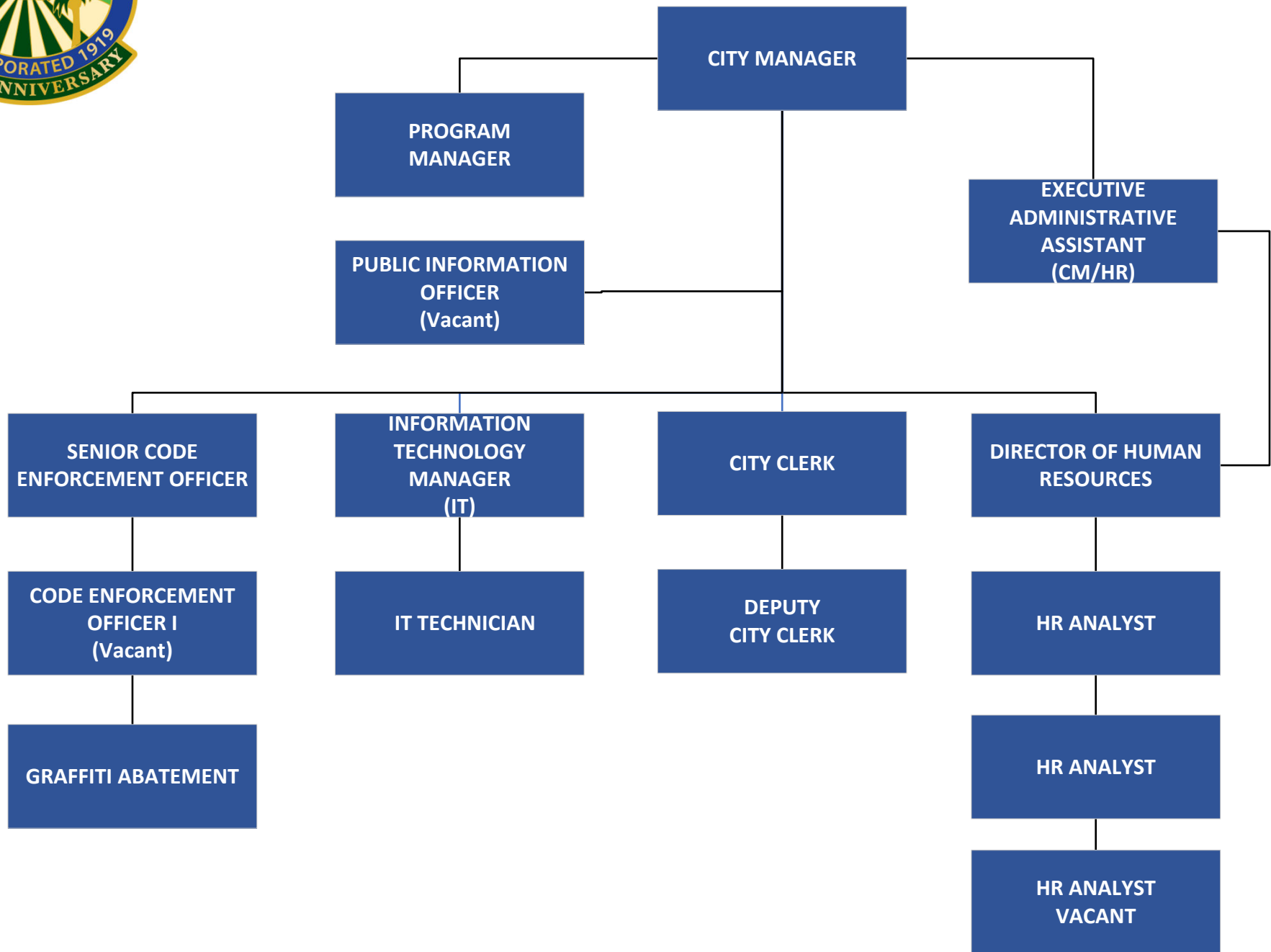
City of Patterson Citywide Budget FY 2023-24 Adopted Budget

**BUDGETED FUND BALANCE
\$121,088,813**



		FY 2023-24 Projected City Wide Fund Balance
General Fund & Reserves	\$	17,637,814
All Other Funds		103,450,999
Total Funds	\$	121,088,813

Summary Calculation of Fund Balance		
Total Projected Beginning Fund Balance	\$	149,333,803
FY2023-24 Revenues and Transfers In	98,644,730	
FY2023-24 Appropriations and Transfers Out	126,889,720	
Net Projected Changed to Fund Balance in FY2023-24	(28,244,990)	
Total Projected Ending Fund Balance Before Adjustments FY2023-24	\$	121,088,813



ADMINISTRATION DEPARTMENT



City of Patterson

2023-24 Budget

Department: Administration

Mission Statement: The Administration Department strives to operate a cost-efficient, customer service-oriented department whose actions are transparent to our residents, resulting in cooperative relationships and providing quality results for a government that effectively serves the City of Patterson. The City's professional departments managed under the City Manager endeavor to provide support, guidance, communication, and leadership to assure that quality municipal services are provided to the members of our community.

Department Description: The City Administration Department is headed by the City Manager, the Chief Administrative Officer of the City. The City Manager strives to administer and deliver effective, efficient, and transparent local government services, projects, and programs on behalf of the City Council through the division of Human Resources and Risk Management, Information Technology, Code Enforcement, and the City Clerk.

Recent Accomplishments: Continued progress on the City of Patterson Strategic Plan; continued with our successful partnership with the PJUSD to coordinate growth at Centennial Park and our future Community Center; created programming to help businesses and residents using the RAD Card program. The program provides matching funding to residents, virtually doubling their spending power at participating businesses, and by implementing virtual meetings; obtained grants for HOST and Naomi's House; successfully provided a balanced budget (2022/2023) to council; promoted the City's great attributes in City development to attract several new businesses and assisted our less fortunate homeless residents.

Recruitments were conducted for the Community Development, Finance, Public Works, Human Resources, Fire, and Recreation Departments. Key recruitments included Community Development Director, Finance Director, Accounting Manager, and Program Manager. A city-wide compensation study was completed based on comparison market data. A classification study also concluded with updates to job descriptions, including required knowledge, skills, and abilities related to a position. A Wealth Management Series was offered to employees to provide basic financial literacy and included education on CalPERS retirement and deferred compensation. In addition, negotiations were successfully conducted with each of the bargaining units for 3-year successor contracts.

To better serve the public, an update to our web-based council agenda and minutes system through Granicus is in progress; implemented a web-based electronic filing system through Netfile for filings and viewing of Statement of Economic Interest Form 700's and Campaign Disclosure Statement to better serve the public in an easy user friendly format; implemented a Citywide web-based Public Records Request user-friendly system through NextRequest for the public to file, view and/or download past and current public records requests. In 2022 a total of 153 public records requests were processed. In order to fulfill government transparency, PageFreezer, a social media archiving software was implemented. Citywide Instagram, Facebook and YouTube accounts are now being archived, allowing the City to provide a public record.

The Citywide Document Imaging System, Laserfiche Storage was moved to the Cloud. Only 10% of Laserfiche remains on the City server. This project/process will give the City more storage for archiving citywide documents and will bring the City into compliance with regards to how we store/archive data; WORM (Write Once Read Many) Compliance Archiving.

Phase 1 of the Council Chamber audio/video upgrade project has been completed. Phase I included a brand new audio/video control system along with new audio amplifier, new CCTV cameras, a new projector, and a new display screen in the council chambers. Phase 2 of the Council Chambers audio/video upgrade should be starting soon. This phase of the project will replace the iPads with PCs and allow those screens to see what is up on the presentation screen. Audio/video system is used by the City Council, Planning Commission, staff and sometimes the public. The system is used for recording and streaming Council meeting videos to Comcast Cable Channel 7. Contracted with DocuSign, a federal authorized company who has more than 500,000 customers which includes local, state, federal and international public sector organizations. DocuSign is listed as an authorized FedRAMP (Federal Risk and Authorization Management Program). FedRAMP creates and manages a core set of processes to ensure effective, repeatable cloud security for government. Program is Cloud based hosted by DocuSign. DocuSign will help staff in logging, tracking, and finalizing city approved documents, forms, contracts, etc. Electronic signatures (eSignatures) through DocuSign are safe, secure, legal and in compliance for governments.

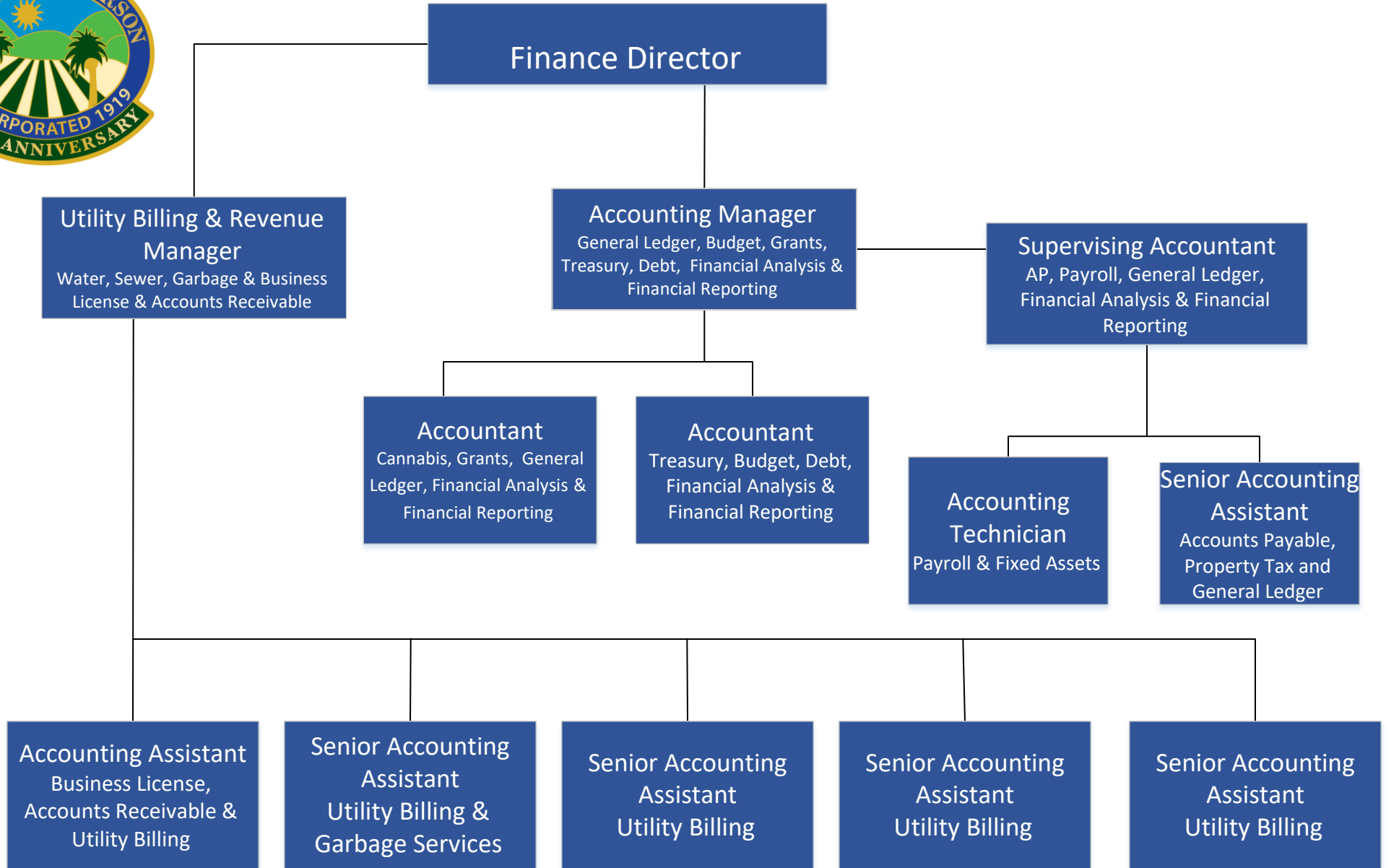
The IT department has implemented a new Endpoint Detection and Response (EDR) solution that is monitored 24x7 by the Center for Internet Security and they have implemented a new cybersecurity training solution that all employees will be required to complete.

Current Year Goals: Complete a full update on Strategic Plan goals and strategies, including continued progress on the Public Safety Center; continue strengthening City Departments to improve customer service and public transparency; Coordinate with our new Public Safety and Downtown Revitalization committees to enhance the future of Public Safety in Patterson and create a plan to revitalize our Downtown core,; complete the Down Downtown master plan, begin construction of the Wayfinding Signs to enhance our City's Downtown and shopping areas visibility, continue efforts to revitalize north and south parks by applying for applicable grants; continue working with the Stanislaus Homeless Alliance to decrease our homeless population; attract professional consultants to complete the final design of the Centennial Park. The IT Division continues to improve the City's cybersecurity posture by planning and implementing additional solutions like Mobile Device Management (MDM), remote patch management, additional multifactor authentication (MFA), and more. Continue the implementation of the new Succession Plan to determine current and future staffing needs, including conducting a needs assessment and gap analysis; continue to implement progressive recruitment strategies to attract qualified staff with our positive culture; implement the city-wide compensation study to ensure that the City has competitive salaries and benefits; continue to foster an environment that encourages career development, continue to improve city-wide customer service; continue the development of the Human Resources Department by hiring a new position in the department; and continue training city employees to better serve the community.

Future Goals: Continue streamlining all Departments to enhance Department/Division efficiencies including our permitting/application processes. Continue implementation of our

updated Strategic Plan by following the approved and detailed action plans. Continue developing the City's Administration Department (City Manager's Office, Human Resources Division, City Clerk's Office, Code Enforcement, and IT Department) to provide multiple resources required for our employees, organized units, and the shifting state and federal requirements; continue training and education programs to provide the knowledge needed to better serve our community; continue efforts for data retention and storage which provides for better and more efficient government transparency; provide innovative attraction tools to attract more businesses to the downtown business area. With the advancement of multimedia tools and platforms, the City sees the need to enhance their transparencies to better inform our citizens. With this in mind, staff has created a job Description for a Public Information Officer and plan to go for approval this fiscal year. This position will fill the need to complete a full website update, create multi media platforms for the City better inform our residents.

Source of Funding: General Fund



FINANCE DEPARTMENT



City of Patterson

2023-24 Budget

Department: Finance (100-200)

Mission Statement: Finance Department is to provide financial, administrative, and technical support to residents, business partners, decision-makers, and other City departments and to safeguard and facilitate the optimal use of City resources for strategic financial planning.

Department Description: The finance department is directly responsible for maintaining the financial integrity of the City, including payroll, accounts payable and procurement, budget, treasury, and revenue services. The Finance Department continues to strive to serve our citizens in the most efficient manner.

Recent Accomplishments:

- Implemented GovInvest software for OPEB and Pension Projection.
- Established Section 115 Trust Fund for OPEB and Pension Plan.

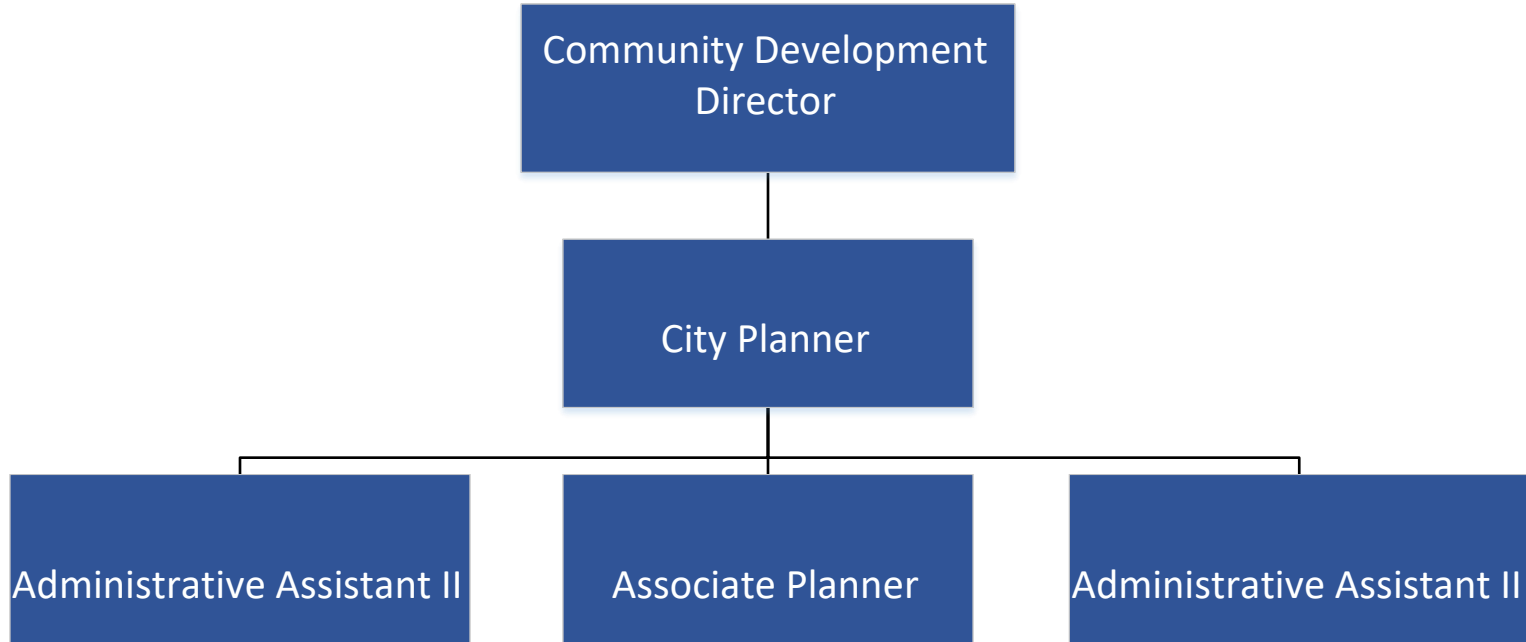
Current Year Goals:

- Improve Finance web page to incorporate new regulations and compliance requirements.
- Municipal Code update for Finance section.
- Implement GovInvest software for Labor Costing
- Implement Springbrook Project Management Module
- Research automated timekeeping options
- Establish a Citywide 5- year CIP Plan.
- Establish AB1600 Development Impact Fee on new development reporting.
- Develop a 5-year long-range financial plan.

Future Goals:

- Update various policies and procedures to keep current, relevant, and aligned with City's strategic plans.
- Replace manual process with an automated process for financial reporting.
- Continuous process improvement initiatives to attain high productivity, efficient processes, and strong internal controls.

Source of Funding: General Fund and Enterprise Fund



COMMUNITY DEVELOPMENT DEPARTMENT



City of Patterson

2023-24 Budget

Department: Community Development (100-300)

Mission Statement:

The mission of the Community Development Department is to enhance the quality of life in Patterson by striving to improve its physical appearance, to ensure safe, sound, and accessible construction, housing opportunities and to promote the local economy in terms of employment opportunities and retail diversification.

Department Description:

The Community Development Department performs a variety of services intended to protect, maintain and develop an attractive, safe and healthy community and vibrant and diverse economy. Responsibilities include project analysis for property development and use review. It is staff to the Council, Planning Commission, Downtown Revitalization Committee, and Economic Strategic Commission on planning matters. The Community Development Department is responsible for the creation and implementation of an economic development strategy with an emphasis on business attraction, retention and expansion in addition to addressing retail leakage. It is responsible for the maintenance and implementation of the General Plan through administration of the Zoning Code, Subdivision Map Act, and Municipal Ordinances. The Community Development Department is responsible for complying with and implementing the California Environmental Quality Act (CEQA), which –on a project-by-project basis– may require a variety of special studies such as traffic, biological and cultural resources. The Community Development Department is also responsible for the procurement and administration of various grants such as HOME and Community Development Block (CDBG) grants. Other activities include case processing of various applications such as home occupation use permits, conditional use permits and variances. Also coordinates architectural preservation matters with particular emphasis on projects located within the Historic Downtown Commercial District.

Recent Accomplishments:

City approval of multiple projects, including:

- Zacharias and Baldwin Ranch South Master Development Plans
- Chipotle Restaurant
- Water Office Expansion / Restaurant
- Southern Tire Mart
- McDonald’s Drive-thru Expansion
- Apricot Veterinary Clinic
- Sperry Commercial Phase 2
- Sun Valley Industries project
- Rogers Road Retail Rezone
- Villages of Patterson Townhouse
- Scott Davis Auto Sales

- Poppy Mini Storage
- Kapoor Commercial Plaza
- Cromwell Shire II Development Plan
- Sycamore Ranch (KB Homes) Development Plan
- Zoning Amendments to Industrial Parking Standards
- HPL Factory (128,800 square feet)

In addition to the above approved projects, the Community Development Department kicked off the Downtown Master Planning process, including stakeholder outreach, community surveys, and public hearings. Community Development Department staff are supported by, and collaborating with, RRM Design Group to produce a Downtown Master Plan for the future vision and unique standards within this historic, important part of the City. Community Development Department staff began facilitating Downtown Revitalization Committee hearings, assisted other departments with processing Transportation and Park/Recreation master plans, service fee updates and municipal code updates. Joined and collaborates regularly with the Patterson Chamber of Commerce. Completed NEPA environmental documentation for the Washburn Infrastructure Project, currently under review by HUD.

Current Year Goals:

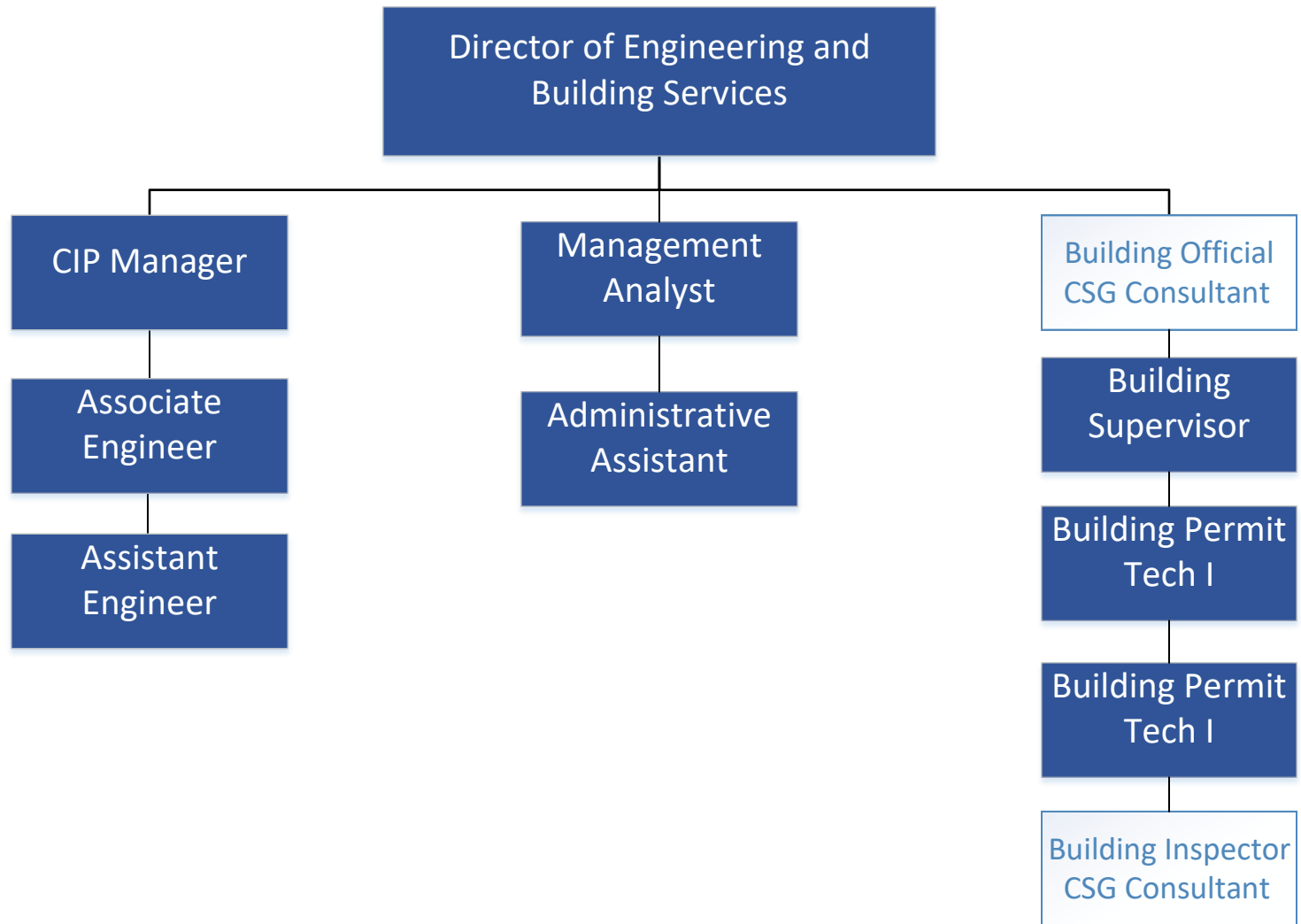
Final approval of Zacharias and Baldwin Ranch South Annexation by LAFCo. Complete and implement the Downtown Master Plan. Complete Patterson Gateway signage, and Downtown “circle” lighting & landscaping plans and improvements. Continued review of development proposals. Increase the efficiency of the Development Review process. Creation of the initial phase of marketing materials to assist in the department’s economic development strategy. Increase training and certification opportunities for Community Development Staff and Planning Commission members to enhance individual and team performance. Update of the City’s Strategic Plan. Creation of an Economic Development Business and Marketing Plan. Continue to assess and refine job descriptions.

Future Goals:

To continue to perform a variety of services intended to protect, maintain and develop an attractive, safe, healthy and vibrant community, including a review of Community Design Guidelines and continued training for Community Development Staff members and the Planning Commission. Continue to enhance the City’s economic competitiveness through various marketing and business attraction efforts.

Source of Funding:

General Fund (100)



ENGINEERING AND BUILDING SERVICES



City of Patterson

2023-24 Budget

Department: Building (100-305) & Engineering (100-306)

Mission Statement: To provide engineering, planning, design, construction management, and inspections services for all new development, existing facilities and infrastructure, including buildings, parks, streets and utilities systems.

Department Description: The Engineering Division coordinates design, administration, and construction of all capital improvement projects and private development and ensures construction of high-quality subdivision streets and utility improvements through comprehensive plan review, testing, and inspection programs. The City standard plans and specifications are maintained and updated to assure the use of quality materials and acceptable construction practices. The Building Division is responsible for the enforcement of codes, laws, ordinances and regulations pertaining to building construction and remodeling within the City. Enforcement is accomplished by application and plan review services, processing building permits, and inspections. The Building Division provides services necessary to ensure that construction within the City is performed in a safe and lawful manner by regulating uniform construction codes, energy conservation, ADA law, seismic safety, life safety and demolition of structures.

The primary function of the Engineering Division is to promote the orderly development of the City of Patterson by providing general engineering services to support the City's infrastructure and land development, regulate the construction of municipal structures, city streets, sewage disposal, water supply, storm drainage facilities and private development. The Engineering Division also provides project management, construction management, oversight of capital projects, review of design documents, and preservation of the City's survey monuments and benchmarks. Through regulation, the goal is to provide a high standard of construction quality and to preserve and protect public health, safety and convenience.

The primary function of the Building Division is to protect the lives and safety of the residents and visitors of the City of Patterson and enhance the quality of life, housing, economic prosperity, and job creation citywide. Through a timely, cooperative, and transparent process, the division advises, guides, and assists customers to achieve compliance with the Building, Zoning, Plumbing, Mechanical, Electrical, Disabled Access, Energy & Green codes, local and State law to build safe, well, and efficient structures.

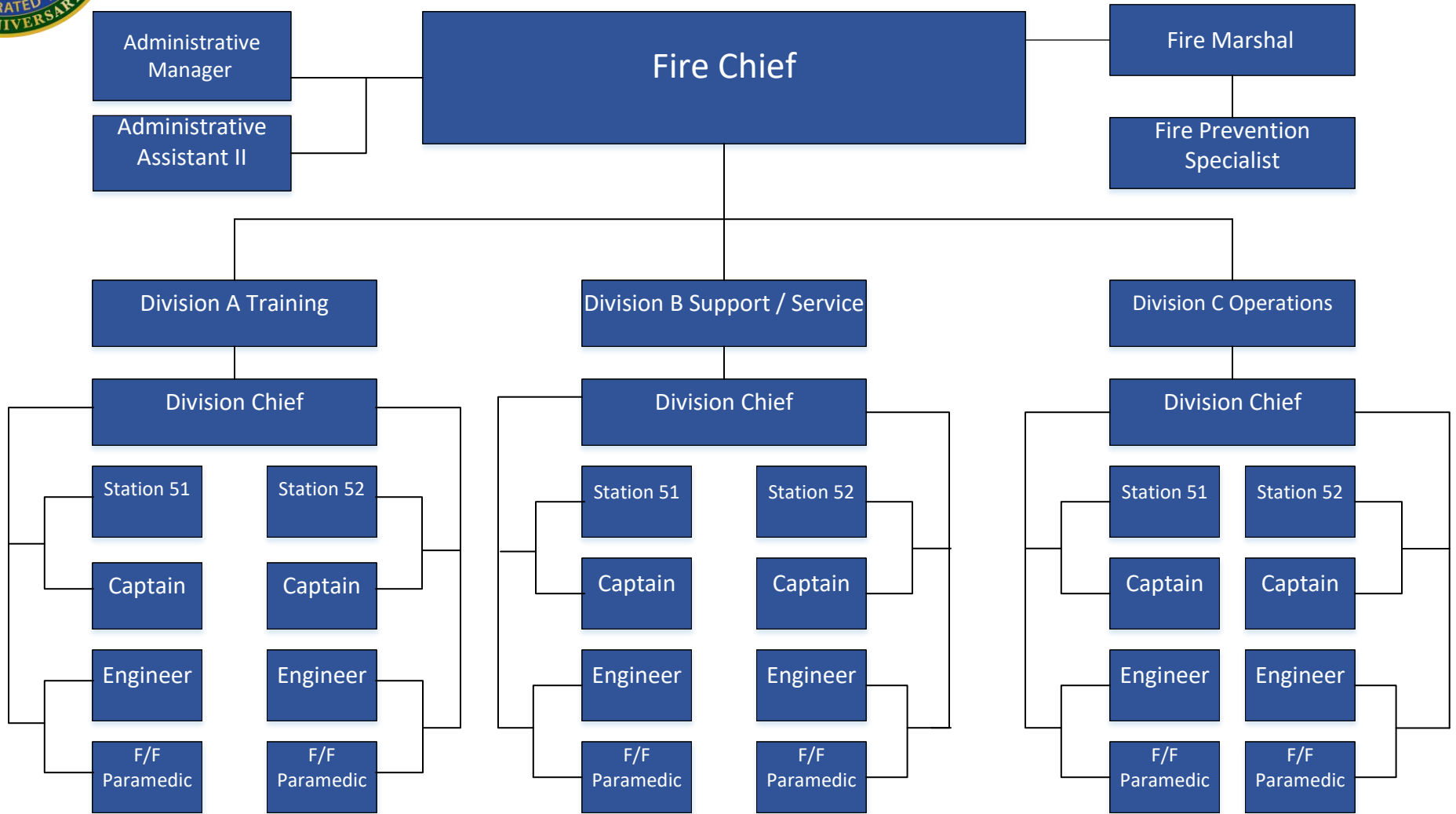
Recent Accomplishments: The Building Division has continued to see a steady increase in building permits over the past fiscal years and continues to streamline the permitting process and providing efficient customer service for inspections and plan review. CSG Building Services continues to assist the City with all the plan reviews and building inspections. CSG has allowed the department to provide limited over-the-counter plan approval for expedited plan checking.

The Engineering Division has continued to manage a significant amount of new private development plan review, inspections and capital improvement projects. Plan review was provided for new development on the Villages of Patterson planned development area for single family residential, triplexes and apartment infrastructure improvements, Dutch Bros Coffee & Grocery Outlet site plan improvements, Chipotle civil site improvements, and the LBA Logistics Warehouse project. Capital projects that are underway or have continued with design are the Wastewater Treatment Plant Phase-3A Expansion, Patterson Public Safety Center, Sperry Ave & I-5 Interchange Signalization, Rogers Road/Delta Mendota Canal Bridge Replacement, Salado Creek Pedestrian/Bicycle Trail improvements, and the CDBG Washburn Sidewalk project. Engineering also provides inspection services and construction management for all projects that are currently under construction. Construction for the following projects to begin in Spring/Summer 2023 or later in the year are the Black Gulch Culvert at DMC, Potable Water Well #14, Sperry Avenue Overlay, and Ward Ave Sewer Lift Station rehabilitation project.

Current Year Goals: Continue to provide customer service in building inspections, plan check, code enforcement and streamline permitting process. Provide the necessary oversight, design and management for the City's existing infrastructure, as well as review and condition all proposed development to meet City Standards, future growth requirements, and State regulations.

Future Goals: Continue the efforts with the Northern Delta Mendota Groundwater Subbasin group to assure State compliance of our local subbasin's Groundwater Sustainable Plan (GSP) with the State's requirements under the Sustainable Management Groundwater Act (SGMA). Continue to evaluate the most cost-effective process to treat the City's potable water for Chromium-6 due to State's proposed MCL requirements. Continue the efforts to fund the Phase-3A Water Quality Control Facility (WQCF) construction phase to expand the City's wastewater treatment facility by 0.625MGD to allow for future growth. Construct a new water tank, non-potable wells, recharge storm basins, and other WQCF expansions to provide the necessary services for years to come to our residents. Finalize the design for Rogers Road Bridge at the Delta Mendota Canal (DMC). And continue the efforts to fund the Sperry Ave/I-5 Interchange and California Aqueduct bridge widening construction project to meet current and future traffic volume demands.

Source of Funding: Building Permit & Plan Check Fees, Inspection Fees, General Fund, Sewer and Water Enterprise Funds, Measure L Tax, SB-1 Funding, HBP Funding, CDBG Funding, CMAQ Funding, ATP Funding, Greening Grant State Funding, and other State and Federal Funds.



FIRE DEPARTMENT



City of Patterson

2022-23 Budget

Department: Fire

Mission Statement: We are proudly dedicated to serving our communities by providing high quality emergency service response, education, prevention, and preparedness.

Department Description: The Patterson Fire Department (PFD) provides all-risk emergency services to the City of Patterson and, through an automatic-aid agreement, portions of the West Stanislaus Fire Protection District service area. The department provides a wide variety of services to an expanding and diverse population. These services include:

- Fire Suppression
- Advanced Life Support
- Hazardous Materials Mitigation
- Urban Search and Rescue
- Water Rescue
- Community Education
- Disaster Preparedness
- Fire Prevention and Code Compliance

Recent Accomplishments: Ordered 2 Type I fire apparatus for first out assignments at Station 51 and 52.

Filled both open Division Chief positions to complete the command staff for the department.

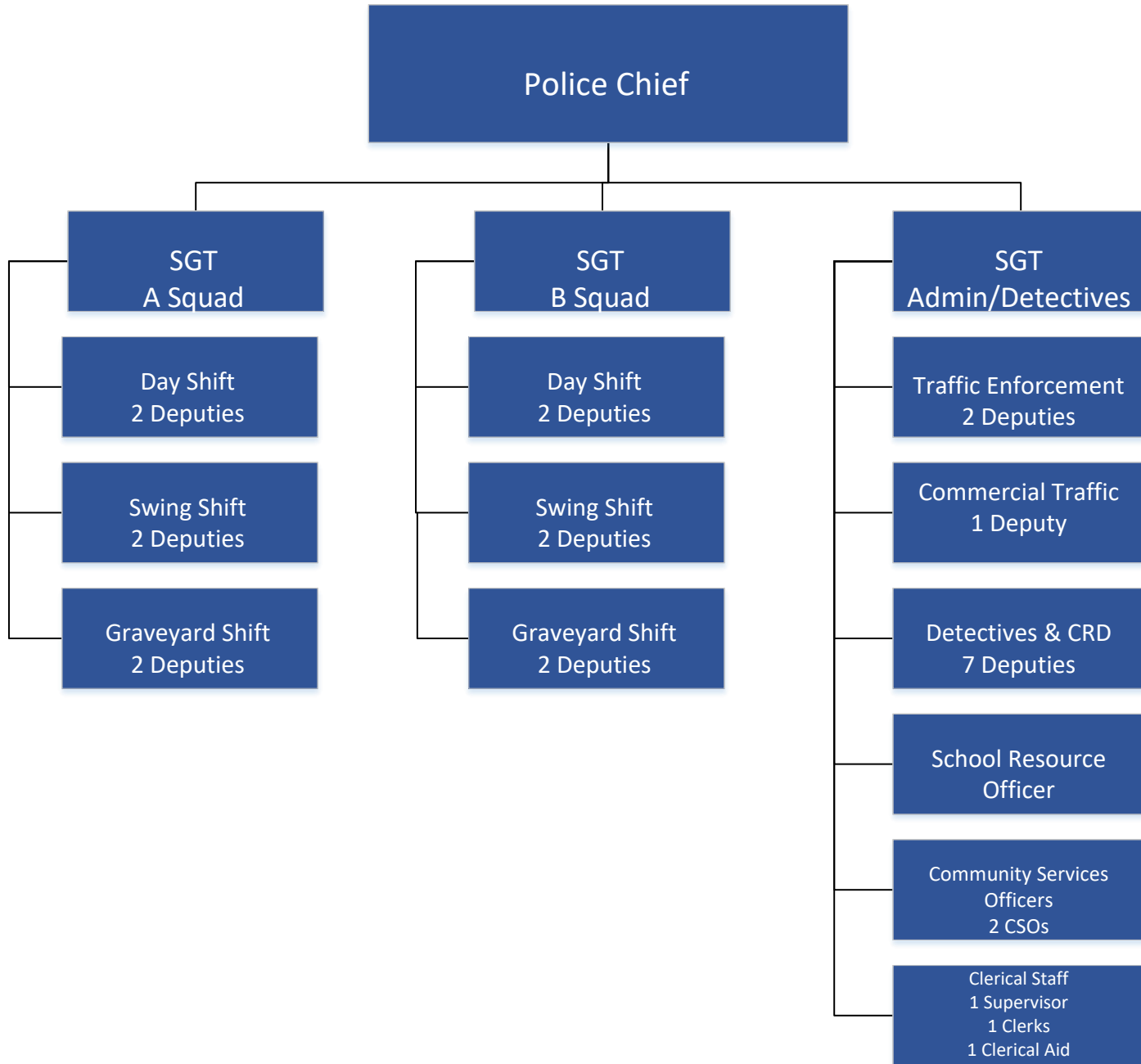
Replaced all mobile and portable radios as well as MDC laptops through a county wide grant.

Current Year Goals: Start the plan on building Fire Station 3 for the city of Patterson on the east side of town.

Update and/or create agreements with other fire agencies to continue improving services for the residents and businesses of the communities and those that visit.

Future Goals: Improve staffing by hiring 3-6 firefighter/EMT's to prepare for staffing new fire station.

Source of Funding: General Fund, Public Safety Impact Fee, Patterson Garden Fire Assessment Fee.



POLICE DEPARTMENT



City of Patterson

2023-24 Budget

Department: Police (100-500)

Department Description: The Police Department is responsible for the public safety related to the enforcement of municipal, local and state laws. The department works in partnership with other agencies and departments to prevent crime and to improve the quality of life for our residents. Police Department services are contracted with the Stanislaus County Sheriff's Department.

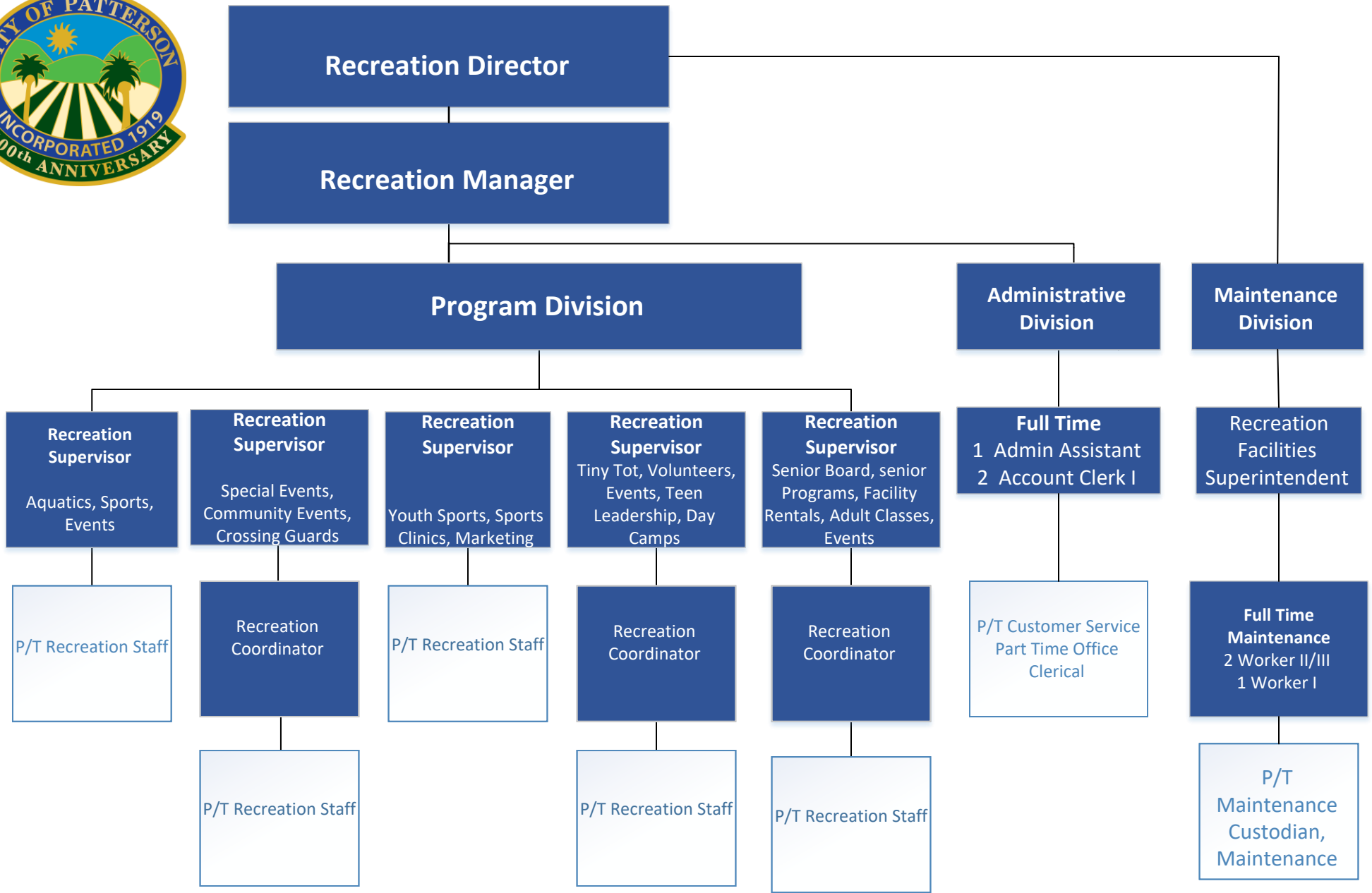
Recent Accomplishments: 2022 has been a positive year for Patterson Police Services. The city of Patterson has seen a decreases in most Part I and Part II crimes. This can be attributed to sustained pro-active policing and partnerships with the community. This year Patterson Police Services executed over 100 search warrants, conducted several special operations and carried out several community events. The city also funded 2 additional Community Resource Detectives. 4 license plate reader (LPR) cameras were installed at the four major intersections of town. In addition, the Apricot Fiesta was welcomed back which made for a very busy weekend.

Current Year Goals: We are focused on moving forward with the Public Safety Center construction project. The first step is to move into a temporary facility and start demolition of the current building. We plan to continue to be active in the community and make the public's safety our first priority. Planning will be made to make sure staffing is adequate to accomplish these goals to match our growing city.

Additional goals:

- Move forward with the Patterson Safety Center project.
- Set up in-person community forums with the Chief and other police personnel.
- Work with the Host and Naomi's House, along with other resources to address the homelessness issues throughout our city.
- Engage school aged teenagers in a police ride-along program that promotes education and familiarization with the police department.

Source of Funding: General Fund and Public Safety Impact Fees



RECREATION AND COMMUNITY SERVICES DEPARTMENT



City of Patterson

2023-24
Budget

Department: Recreation (600,605,606,607,610,611,705)

Mission Statement: Patterson Recreation and Community Services Strives to deliver quality programs for all generations, by creating memorable experiences, a sense of community and encouraging a healthy, Active Life.

Department Description: To be the leader in creating a healthy community through progressive, sustainable & memorable experiences. The Recreation and Community Services Department serve as a community wellness hub by leveraging their role as trusted gathering places that connect every member of the community to essential programs, services and spaces that advance health equity, improve health outcomes, and enhance quality of life. Recreation provides programs that meet the focus of active lifestyles, health, and wellness for everyone! Recreation staff place an emphasis on developing programs for all ages, to enhance experiences, educate youth - seniors in skills development, job skills, and staying active!

Current Challenges:

With the many adjustments made to programming during COVID times, the Recreation Division budgeted cautiously during the 2022/23 Budget year, with staffing and programming costs. Fortunately, we have had overwhelming responses to programs this year, with most programs selling out and having long waiting lists of customers hoping to be admitted into the programs. This has been an extreme indication that we did not anticipate the new residents in town and the need for youth and families to get back into recreation programs, after the close down due to COVID. In the upcoming 2023/24 Fiscal Budget you will see increased focus on more programs, with increased staffing to handle the high level of program registrations. We have doubled our number of Swimming lessons, Aquatics programming and youth sports programming. We are developing additional youth development and teen programs to meet the growing needs of the Patterson community.

Strategic Plan Connections:

Community & Economic Development - Build Community Connectivity: Recreation connects with community members daily, through social media, recreation promotions and in-person programming. We cultivate community events and support the efforts of youth Leadership and United Patterson, through mentoring of youth in recreation employment and

programming. Recreation has increased access to recreation & safe neighborhoods by increasing teen programming through our active Youth Action Commission and numerous youth programming grants. Recreation provides programming for all ages that encourages all ages of young children through Senior Citizens, to keep active and healthy.

Community Livability & Quality of Life: Recreation staff work closely with our senior community members through our Hammon Senior Center by offering a Community Hub that meets their unique needs through a variety of programs, including access to healthy foods, physical activity, social connections, wellness connections and referral services. Recreation focuses on Building Facilities and partnerships that support the development of spaces that youth through seniors can engage in activities and improve their health and wellness. Recreation is a partner with businesses, the School District, and non-profits to offer a variety of programs and opportunities for the residents of Patterson. Recreation strives to provide programs, recreation facilities and resources to enhance the quality of life in Patterson.

- **Efficient & Effective Government** – development of Long-term forecast and customer service oriented: Recreation works to complete the Parks and Recreation Master Plan and seek grants and funding to provide a long-term plan for community enhancements in facilities, parks, and programs.

Recent Accomplishments:

- Recreation staff applied for and was awarded a number of grants to support Youth Equity in the Outdoors, Senior Education through Technology and food program enhancements.
- Staff have developed many innovative programs to engage community members in healthy, active lifestyles and life-skills, and received a grant for an outdoor Fitness Court
- Recreation staff enhanced part time staff recruitment, with hiring education leading to many new applicants for summer and fall part time jobs. Staff has also developed additional training programs for young part time employees to develop 1st time work skills.

Current Year Goals:

- Seek funding for the refurbishment and development of needed recreation facilities.
- Enhance and expand Recreation programs & classes for youth, adults, and seniors.
- Increase program revenues, through sponsorships and donations.

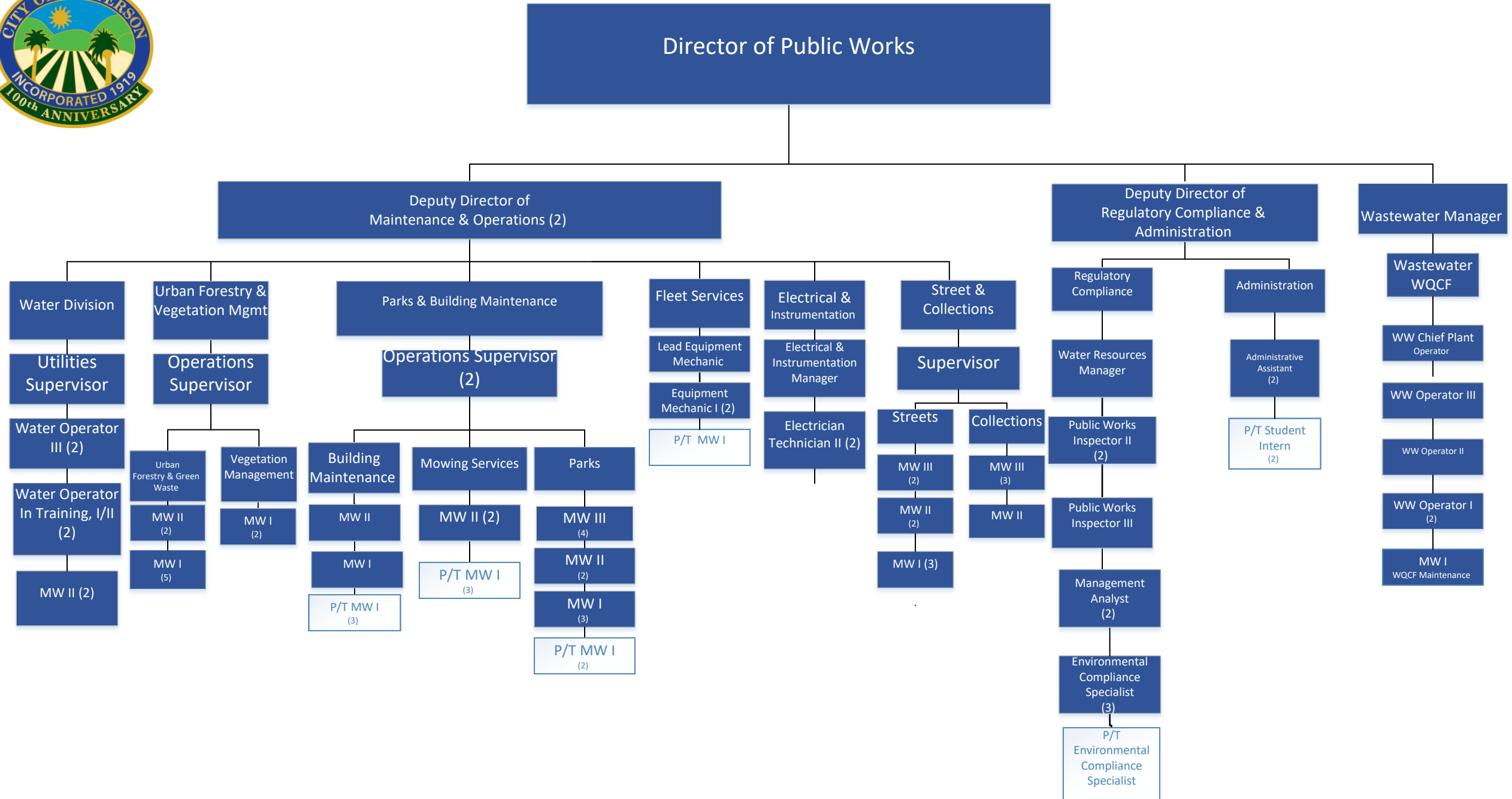
Future Goals:

Work with other Departments to complete the P & R Master Plan, to encourage more recreational facilities and opportunities in the community.

Seek funding opportunities to develop recreational facilities to meet the growing needs of the Patterson community.

Continue to develop the multi-use Recreation Center, Sports Complex, and expansion of the Aquatic Center to enhance recreational programming, tournaments, and Economic Development in Patterson.

Source of Funding: General Fund, Program Fees, Donations & Sponsorships



PUBLIC WORKS DEPARTMENT



City of Patterson

23/24 Budget

Department: Public Works

Mission Statement: Our mission is to provide the highest level of service to the residents of Patterson while maintaining the community's infrastructure in the most cost-effective manner possible. We constantly strive to improve our customer service and efficiency.

Department Description: The Patterson Department of Public Works is committed to maintaining & enhancing the City's infrastructure & natural resources. Public Works is the largest department in the City, dealing with basic infrastructure and providing vital City services through three main branches: Operations & Maintenance, Water Quality, and Administration. Within these three functional areas, Public Works deals with basic infrastructure of the city, including drinking water, wastewater, roadway maintenance, trees, parks and environmental regulatory compliance. The Department of Public Works is committed to providing outstanding customer service to the community.

The Department is broken down into eight (8) divisions: 1) Water Operations, 2) Water Quality Control, 3) Streets & Collections, 4) Urban Forestry & Building Maint., 5) Parks & Landscaping, 6) Fleet Maintenance, 7) Electrical Services and 8) Administration & Regulatory Compliance.

Current & Future Year Goals: Public Works has identified approximately 50 goals spread across all eight Public Works Divisions. While the tasks vary by division, they all share the common purpose of improving customer service, maintaining the City's infrastructure, or ensuring regulatory compliance for the City of Patterson.

Source of Funding: Public Works activities are funded from several sources including: Water, Sewer, Garbage, Gas Tax, LMDs, BADs, CSA, CFD, Impact Fees, Federal/State Grants, and General Fund.



City of Patterson

23/24 Budget

Department: Public Works

Division: Administration

Mission Statement: The mission of the Administrative Division is to provide support, coordination and direction for the seven operating divisions in Public Works and Regulatory Compliance.

Division Description: The Administrative Division provides support, coordination and direction for the six operating divisions in Public Works; manages 22 Benefit Assessment Districts, 15 Landscape Districts, 1 County Service Area, 1 Non-Residential Maintenance CFD, and 1 Residential Maintenance CFD; perform Contract Administration; Public Works Permitting; Parks & Field Reservations; Customer Service; and Administration of a multi-million dollar budget, which includes:

- ❖ Enterprise Funds (Water, Sewer, Garbage)
- ❖ Special Districts Funds (CSA, CFDs, BADs, and LMDs)
- ❖ Million -General Funds (Streets, Urban Forestry, Building Maintenance, and Parks)
- ❖ Impact Fees (Corp Yard, City Hall, Streets, Water, Sewer, Storm, and Parkland)
- ❖ Grants (Cal-Fire, Air Pollution District, Prop 84)
- ❖ Gas Tax (Street Maintenance – 327)

Recent Accomplishments: Adopted new Park Development Standards; Completed the Water Rates and implement new 5-Year Rate Schedule; Completed the Urban Forest Master Plan; Worked with Engineering to complete Water, Sewer, Storm, and Transportation Capital Improvement (CIP) Projects budgeted in FY 2020/21; Completed a City-wide Cost Allocation Plan; Completed all Parks Capital Improvement Program (CIP) Projects budgeted; Secured an SRF loan and loan forgiveness for the Wastewater Treatment Expansion LEED Administration Building Project; Obtained Grant Funding for an additional EV Charging Station for the Hammon Community Center Parking Lot; Streamlined the Public Works Coordination Process for Projects/Plan Reviews, Inspections, and Permitting; Developed and Implemented a New Development Fee Calculator; Developed a plan to install security cameras at PW facilities; Continued with efforts to ensure City compliance with SGMA including Council adoption of GSP (Groundwater Sustainability Plan); Secured a grant from the State for improvements to the Center Building/Museum.

Current & Future Year Goals: Work with Human Resources to Update Personnel Rules & Policies; Implement Park Guidelines/Standards; Issue an RFP for Signal Light Maintenance & Repairs; Assist with updating and implementing new Building and Public Works Permit Applications; Implement Electronic Timesheets; Work with Finance to transition all Public Works Permits into Springbrook Permit module; Create and Implement a New Development Handbook; Implement a City-wide User Fee Study Continue Efforts to ensure City compliance with SGMA; Secure bonds for Water CIP projects; Update and Improve Customer Service Program; and implement a Social Media Program, including the development, training, and a written policy.



City of Patterson

23/24 Budget

Department: Public Works

Source of Funding: Administration Division and Regulatory Compliance activities are funded from several sources including: Water, Sewer, Garbage, LMDs, BADs, CSA, CFDs, Impact Fees, Grants, and General Fund.



City of Patterson

23/24 Budget

Department: Public Works

Division: Regulatory Compliance

Mission Statement: The mission of the Regulatory Compliance Division is to develop and implement programs and operations to ensure that the City of Patterson promotes a greener-healthier community and remain in compliance with Federal, State, County, and Local regulations and mandates.

Division Description: The Regulatory Compliance Division provides support, coordination and management services for six (6) major regulatory compliance programs that include:

- 1) **Water Resources:** Includes Water Resources (Potable & Non-Potable), Water Quality, Groundwater Management, Flood Plain Management, and Water Conservation. The State Water Resources Control Board Division of Drinking Water (DDW) is responsible for regulatory oversight and ensuring that the City's water system is in compliance with all State/Federal/Local requirements and mandates.
- 2) **Stormwater Pollution Prevention (SWPPP) Management:** The City's Municipal Storm Water (MS) Phase II Permit and Executive Orders (2013-0001-DWQ) from the State Water Resources Control Board, the City must have a program to manage/mitigate rainwater and storm water at the source effectively and prevent pollution from entering the storm drain system/waterways to improve water quality. The City's program elements include updating City policy via Ordinance(s); public outreach and education; illicit detection and elimination; staff training; developing/implementing BMPs; enforcement; and annual reporting. The City's program has been in place since 2003 and has been updated to meet the new Phase II Permits that were adopted by the State.
- 3) **Solid Waste:** Includes Recycling (Residential, Commercial, Organics, and C&D), Construction & Demolition (C&D), and Garbage/Sweeping Contract Administration. The goal is to satisfy all the regulations and mandates set forth by the State. The City must implement landfill reduction mandate SB 1383, recycling programs (Residential Recycling, E-Waste, Hazardous Waste, Beverage Container Recycling, Mandatory Commercial Recycling, Commercial Organics Recycling, Construction Demolition Recycling/Diversion, etc.) to meet the State's waste diversion rates established at 65%. The City is regulated by the California Department of Resources Recycling and Recovery (CalRecycle).
- 4) **Fats, Oils, and Grease (FOG) Management:** FOG is an element of the City's Sanitary Sewer Management Plan (SSMP). An SSMP was first prepared for the City of Patterson in April 2009 to satisfy the requirements of the State Water Resources Control Board Order No. 2006-003-DWQ. The purpose of the SSMP is to properly manage, operate and maintain all portions of the agency's wastewater collection system, provide adequate capacity to convey peak wastewater flows, minimize the frequency of Sanitary Sewer Overflows (SSOs), mitigate impacts of SSOs that may occur and meet all the notification and reporting requirements. SSOs cause a public nuisance, particularly when raw untreated wastewater is



City of Patterson

23/24 Budget

Department: Public Works

discharged to areas with high public exposure, such as streets or surface waters used for drinking, fishing or body contact recreation. SSOs threaten public health, and adversely affect aquatic life. This program requires the City to ensure that all City lines are properly maintained, prevent FOG from entering the sewer system, and requires any person/business generating FOG to install a grease interceptor. The City is responsible to ensure that all Grease Interceptors located in the City are maintenance properly by the property owners to prevent sewer overflows. The City is regulated and mandated by Federal and State laws.

- 5) **Backflow Prevention/Cross Connection Control:** All drinking water suppliers are regulated by the State Water Resources Control Board, Division of Drinking Water (DDW) and required to have a Cross Connection Control Program to ensure that the drinking water is safe and reliable for all consumers. The City currently has over 600 backflow prevention devices to prevent water cross contamination. The City is required to ensure that all devices are tested on an annual basis and to report this information to the State. The City tests the majority of the devices located in the City, including those installed at City Parks, Facilities, etc. All personnel must be trained and certified to test the devices.
- 6) **Pre-Treatment:** The City is regulated and mandated by the EPA & State Water Resources Control Board to manage industrial/commercial wastewater discharges that enter the City's public sewer system. The goals and objectives are to establish the legal authority for the program; work with local businesses to identify the roles and responsibilities of each party; and to develop & implement a program to prevent the introduction of pollutants into the City's sewer treatment system which can interfere with the normal operations of the system and/or cause contamination. This program requires on-going maintenance, daily monitoring, lab sampling & analysis, and enforcement.

The majority of the environmental programs require policy, guidance, public outreach & education; staff training & certifications, enforcement, and on-going maintenance to ensure that the City stays in compliance with the environmental laws and regulations; minimize the environmental risk and liability; and promote environmental best management practices (BMPs) through cooperation of City, businesses, residents, developers, Contractors, and other stakeholders.

Recent Accomplishments: Completed the development of Post-Construction Stormwater Standards and presented to the City Council; adopted a Construction & Demolition Ordinance; Implemented Commercial Recycling Requirements for Businesses generating 4 cubic yards of trash per week; Continued with the Water Conservation Programs (Cash for Grass, Toilet Rebate, and Free Fixtures) & Enforcement to satisfy the State's 10% Target Goal for Water Savings; Maintained the Public Outreach Program reaching out to Schools, Community, and Businesses (Arbor Week, Apricot Fiesta, Earth & Science Fair, Back-to-School Event, and National Public Works Week) where they learn about Public Works, trees, and Environmental Programs; Implemented the State Trash Policy Amendments for Stormwater Program; Implemented Monitoring, Inspections, and Enforcement program for FOG;



City of Patterson

23/24 Budget

Department: Public Works

Developed & Implemented an Organics Recycling Program; Develop Green Purchasing Policy; Developed water meter replacement plan; Coordinated with Stanislaus County on the development of a Regional Stormwater Resources Plan; Obtained grant funds from FEMA/Cal-OES for flood repairs and clean-up from 2018 storm event; Coordinated with Regional Board to obtain a WDR Permit amendment; Implemented SB 407 Plan to Comply with SB407 Requirements (Plumbing Fixture Retrofits); Develop and Adopt new Landscape Design Guidelines/Standards and participated in the local GSA/GSP preparation process.

Current & Future Year Goals: Continue to implement the State Trash Policy Amendments for screening all trash in the storm drain system down to no larger than 5mm and develop CIP plan for installation of City trash capturing devices; Implement Green Purchasing Policy; Present to Council for adoption of an updated Landscape Ordinance that will comply with the current State Water Conservation Landscape Ordinance/Mandates and Stormwater Regulations; Work with the State to implement the City's new WDR Permit; Continue to implement the MS4 Phase II Stormwater Permit Requirements, which will include compliance with monitoring/testing of TMDLs, implementing LID / Post-Construction BMPs on all new development & City projects; Develop & Implement a Regional Stormwater Monitoring Program to comply with the Phase II Stormwater Permit Requirements; Continue with Water Conservation Programs & Enforcement; Fully implement a Pre-Treatment Program to target Industrial Areas that have a significant effect on the City's Sewer System; Fully implement SB1383 recycling program; Complete construction and move into the new WQCF Admin Building.

Source of Funding: Regulatory Compliance activities are funded from several sources including: Water, Sewer, Garbage, LMDs, BADs, CSA, CFDs, Bond Proceeds, Loans, Grants, General Fund, and new development.



City of Patterson

23/24 Budget

Department: Public Works

Division: Building Maintenance (100-700)

Division Description: The Building Maintenance Division is Responsible for the maintenance and janitorial service at City Hall, Fire Station #1, Center Building (Museum), Corporation Yard, and Water Quality Control Facility (WQCF).

Recent Accomplishments: Completed the purchase and installation of new 26' Christmas Tree and additional Christmas lights at City Hall, Center Building, etc.; completed and secured grant funding for the Center Building/museum improvements.

Current & Future Year Goals: Continue existing in-house maintenance and janitorial services for all City facilities and continue to find ways to cut back on building maintenance expenses.

Source of Funding: General Fund.



City of Patterson

23/24 Budget

Department: Public Works

Division: Parks (100-710)

Division Description: Parks is responsible to maintain landscape easements and Patterson's 33 City parks for the enjoyment and pleasure of the Community.

Recent Accomplishments: Completed Major concrete replacement project in several parks and sidewalks to eliminate tripping hazards; Installed additional Smart Controllers; Assisted with the implementation of the Cal-Fire Grant which included the installation of 1,000 trees (Parks, schools, and on city easements); Implemented the analysis of the Landscape Maintenance Districts (LMDs) to ensure adequate funding and sustainability for all districts.

Current and Future Year Goals: Complete additional Parks CIP (Capital Improvement Program) projects;; and retrofit landscaped areas to drought tolerant to conserve water; develop the City's own weather station and ensure that all smart irrigation is connected to the station so they can perform at optimal water efficiency. Implementation of the City's mowing contract services next five (5) years (7/1/21 through 6/30/26).

Source of Funding: LMDs, Impact Fees, Grants, CFDs, and General Fund.



City of Patterson

23/24 Budget

Department: Public Works

Division: Streets (100-780)

Division Description: The City's Street Maintenance Division is responsible for maintenance of streets, sidewalks, curbs, gutters, alleys, street lightings, and signal lights.

Recent Accomplishments: Continued with the curb & gutter replacement program, replacing 54 cubic yards of concrete; installed 130 tons of asphalt during general street repair activities; striped the downtown in preparation of the Apricot Fiesta and installed 100 new street name signs. Awarded contract for evaluation of retro-reflectivity of all traffic control and street signs.

Current & Future Year Goals: Award another City-wide street striping contract. This would include re-striping all of the street markings (STOP bars, centerlines, bike lanes, etc.); Coordinate with Engineering Department to implement Pavement Maintenance Program on local streets using the Measure L funding plan for a City-wide street maintenance program; continue to remove and replace sidewalk tripping hazards; continue to crack seal and patch potholes prior to full implementation of street maintenance program.

Source of Funding: Garbage Fund, Gas Tax, Measure L Sales Tax, BADs, CSA, CFD, Impact Fees, and General Fund.



City of Patterson

23/24 Budget

Department: Public Works

Division: Urban Forestry (100-781)

Division Description: The City's Urban Forestry Division is responsible for the maintenance of 13,800 trees located in the City's parks and public right-of-way/easements. These maintenance activities include emergency and routine maintenance pruning, tree planting, removals, stump grinding and brush chipping.

Recent Accomplishments: Obtained a Cal-Fire Urban Forestry Grant to plant 1,000 trees and develop an Urban Forest Master Plan; Completed the planting of 1,000 new grant funded trees. Held multiple Arbor Week festivities throughout the community and continue to educate school age children about the benefits of trees. Received Planning Commission and City Council approval of the Urban Forest Master Plan.

Current & Future Year Goals: Develop and present to Council a plan for replacing the vacant palm trees on Sperry Avenue median; continue to hold Arbor Day events; Implement the new Urban Forest Master Plan.

Source of Funding: Garbage Fund, LMDs, Grants, and General Fund.



City of Patterson

23/24 Budget

Department: Public Works

Division: Garbage (600-790)

Division Description: The Garbage Division provides solid waste, refuse and recycling services to the City's Utility customers. Public Works is responsible for administration of the garbage hauler contract (Bertolotti Disposal), Street Sweeping Contract, and coordination of the City's Recycling Programs (Residential/Commercial Recycling, Organics Recycling Program, Construction & Demolition, E-Waste/Hazardous Waste Events, Community Yard Sale, Grant Administration) to ensure compliance with State regulation, standards, and mandates.

Recent Accomplishments: Implemented new State-mandated Commercial Recycling requirements, including outreach to the business community; Began outreach and initial steps to implement an Organics Recycling Program (again State-mandated); Completed a Garbage Fund Financial Analysis, considering new rates to cover operational expenses, mandated requirements and ensure long term sustainability of the fund. **Current & Future Year Goals:** Fully implement an Organics Recycling Program to remain in compliance with new State requirements; continue public outreach activities for, and implementation of, the Commercial Recycling Program; Continue to raise awareness throughout the community by promoting the significance of active recycling (Coordinating Mobile E-Waste and Hazardous Materials Events) and increase diversion rates for the City. Continue holding Community Yard Sale Events; Find additional means to augment recycling as future mandates will increase the required diversion rate; continue to implement new ordinances (Organics Program Ordinance); and continue to research the development of new recycling options for food waste, electronics and hazardous waste; Operationally, continue maintenance of the alleys and oleanders.

Source of Funding: Garbage Fund (Rates), Public Works Services (Street Sweeping), and Grants.



City of Patterson

23/24 Budget

Department: Public Works

Division: Wastewater Quality Control (605-790)

Division Description: The City's Water Quality Control Division is responsible for the operation, maintenance and repair of the water quality control facility (WQCF) at 14901 Poplar Avenue. The treatment plant covers approximately 240 acres and has a design capacity of 2.25 million gallons per day.

Recent Accomplishments: Successfully completed negotiations with the Regional Board on the New waste water treatment permit; Secured funding for new WQCF Administration building; Installed security fencing and improvements to the front entrance of the facility; Completed upgrade of Sewer SCADA System to improve monitoring of the sewer system flows/sewer process; Received Council Approval of the Local Limits report.

Current & Future Year Goals: Research other options for solids disposal to lower operational costs and increase revenues; refine the vegetation control program to increase efficiency and lower costs, Develop and implement a Pre-Treatment Program or local limits program; Purchase and install additional security and perimeter fencing and security camera system; implement City's new waste discharge requirement (WDR) permit; complete construction of the New Administration Building; complete design work on the Phase 3A Expansion project.

Source of Funding: Sewer Fund (Rates), Impact Fees, Sewer Bond Proceeds, Public Works Services, Rental Income, Solar Rebates from TID, Grants, BADs Transfers.



City of Patterson

23/24 Budget

Department: Public Works

Division: Collections (605-791)

Division Description: The Collections Division is responsible for flood control, the storm drainage collection system, the sanitary sewer collection system, and all lift station maintenance.

Recent Accomplishments: Fully implemented Mobile MMS to improve efficiency of customer reporting in the FOG (Fats, Oils, and Grease) program for dozens of businesses across Patterson; installed four additional collection system monitoring stations throughout the City to detect high sewer flows; added third inspector to assist with FOG Program; Completed 5-year update of the city's Sanitary Sewer Management Plan (SSMP); Cleaned and maintained 12,984 feet of sewer and storm drain lines and 85 drain inlets.

Current & Future Year Goals: Revise the storm drainage and sanitary sewer maintenance programs; Continue with the FOG (Fats, Oils, and Grease) Program; Obtain Environmental Compliance Inspector Certification; further research pre-treatment requirements and how they would apply to businesses in Patterson; Obtain collections certification for all collection personnel; and perform cross-connection survey to address inflow and infiltration issues on First Street;

Source of Funding: Sewer Fund (Rates), Sewer & Storm Impact Fees, Sewer Bond Proceeds, State Revolving Fund (SRF) Loans, Public Works Services, Stormwater Inspection Enforcement Fines, Grants, BADs Transfers.



City of Patterson

23/24 Budget

Department: Public Works

Division: Water (610-790)

Division Description: The Water Division is responsible for the delivery of the city's drinking water; repair of City's infrastructure composed of 49 miles of water mains, 587 fire hydrants, 978 water valves, and 500+ backflow prevention devices. The crew operates 7 deep underground water wells for drinking, 3 non-potable wells for irrigation only, 3 storage tanks and 3 pressure zones; and performs monitoring & sampling to ensure water quality meets or exceeds federal and state standards.

Recent Accomplishments: All water system personnel have become State Certified operators; assisted the Regulatory Compliance Division staff with the Water Conservation Program; completed upgrade of water SCADA System; and assisted GDR Engineering on the design of the new Arambel Water Storage Tank.

Current & Future Year Goals: Continue with Water Conservation program; complete assigned goals for fire hydrant flushing and valve exercising program; develop and implement plan & procedures for removing a storage tank from service due to routine maintenance; and implement revised preventive maintenance program for well pumps and motors.

Source of Funding: Water Fund (Rates), Water Late Charges, Construction Water Revenue, LMDs, BADs, Water Impact Fees, Water Bond Proceeds, CFDs, Transfers from other Funds, Water Acquisition Fees, Grants.



City of Patterson

23/24 Budget

Department: Public Works

Division: Electrical

Division Description: The Electrical Division is responsible for purchasing, repairing and maintaining the city's SCADA system, electrical and instrumentation panels, pumps, motors, generators and other mechanical equipment.

Recent Accomplishments: Creation of a new Electrical Division and filled the Manager and Electrical Technician positions; installed new antenna at the WQCF to improve reliability of communication between the plant and the Corporation Yard; installed new VFD at Keystone Well.

Current & Future Year Goals: Complete upgrade of Wastewater SCADA (supervisory control and data acquisition) System; install SCADA controls on the Ward Ave and Orange Ave sewer lift stations; install Historian Driver for City Hall to improve tracking of water production quantities; completed upgrade of water SCADA System; and installed new well depth monitoring instruments at the well sites.

Sources of Funding: Water Fund (Rates), Sewer Fund (Rates).



GENERAL FUND

**FY2023 - 2024 Adopted Budget
General Fund
Funds 100, 101,102, 103, 105, 111**

	Audited Fiscal Year <u>2020-21</u>	Audited Fiscal Year <u>2021-22</u>	Adopted Fiscal Year <u>2022-23</u>	Adjusted Fiscal Year <u>2022-23</u>	Adopted Fiscal Year <u>2023-24</u>
Revenues					
Taxes					
Property (including MVILF)	\$ 6,196,152	6,466,295	6,925,702	7,225,702	7,774,111
Sales	10,029,499	12,317,056	13,081,296	13,081,296	13,161,426
Franchise Fees	222,803	193,226	233,943	233,943	255,000
Other	248,158	277,779	227,738	227,738	286,451
Licenses and Permits	1,067,612	1,603,136	1,994,357	1,994,357	1,963,287
Charges for services	158,749	312,798	337,688	337,688	369,780
Intergovernmental					
Federal grants and subsidies	1,167,655	774,113	3,948,903	4,027,339	15,000
Other governmental	1,243,518	921,632	2,731,757	2,916,490	3,086,570
Fines and Forfeitures	339,079	158,125	105,000	105,000	96,000
Use of money and Property	(95,891)	(405,274)	34,708	34,708	32,103
Miscellaneous	287,710	510,756	278,339	278,339	233,089
Total Revenues	20,865,044	23,129,642	29,899,431	30,462,600	27,272,817
Expenditures					
Salaries and Benefits	8,908,017	10,520,359	12,508,370	13,209,689	14,930,795
Operations and Maint.	9,130,590	9,494,706	11,971,413	12,686,387	15,933,896
Capital Outlay	504,745	960,100	3,253,545	3,771,661	3,589,881
Debt Service	209,079	221,476	209,086	209,086	209,087
Total Expenditures	18,752,431	21,196,641	27,942,414	29,876,823	34,663,659
Revenues Over (Under) Exp	2,112,613	1,933,001	1,957,017	585,777	(7,390,842)
Transfers In	3,332,592	3,054,782	5,125,196	5,285,196	5,571,286
Transfers Out	(806,271)	(277,210)	(3,189,541)	(3,189,541)	(1,649,897)
Net Change	4,638,934	4,710,573	3,892,672	2,681,432	(3,469,453)
Beginning Balance	9,076,328	13,715,262	18,425,835	18,425,835	21,107,267
Ending Balance	\$ 13,715,262	18,425,835	22,318,507	21,107,267	17,637,814

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budg	FY 2023-24 Adopted
100	General Fund					
000						
100-000-5001	Property Tax - Current Secured	\$ (3,392,808.96)	\$ (3,547,565.15)	\$ (3,828,991.00)	\$ (4,128,991.00)	\$ (4,532,405.00)
100-000-5002	Property Tax - Current Unsecur	\$ (171,098.36)	\$ (175,999.07)	\$ (191,519.00)	\$ (191,519.00)	\$ (226,078.00)
100-000-5004	Property Tax - Delinquent	\$ (6,302.64)	\$ (4,742.74)	\$ (6,618.00)	\$ (6,618.00)	\$ -
100-000-5006	Property Tax - Supplemental	\$ (71,432.76)	\$ (82,386.86)	\$ (75,004.00)	\$ (75,004.00)	\$ (25,000.00)
100-000-5007	Property Tax - Miscellaneous	\$ (478.00)	\$ (491.26)	\$ (491.00)	\$ (491.00)	\$ -
100-000-5010	Real Estate Transfer Tax	\$ (147,457.00)	\$ (130,960.74)	\$ (154,830.00)	\$ (154,830.00)	\$ (110,000.00)
100-000-5020	Sales & Use Tax	\$ (9,961,436.27)	\$ (12,228,603.06)	\$ (12,992,926.00)	\$ (12,992,926.00)	\$ (13,061,426.00)
100-000-5021	Sales&Use Tax-PubSaf (Prop172)	\$ (68,063.06)	\$ (88,452.64)	\$ (88,370.00)	\$ (88,370.00)	\$ (100,000.00)
100-000-5025	Transient Occupancy Tax (TOT)	\$ (246,725.50)	\$ (276,378.96)	\$ (226,438.00)	\$ (226,438.00)	\$ (285,151.00)
100-000-5030	Franchise Fees	\$ (222,802.98)	\$ (193,226.31)	\$ (233,943.00)	\$ (233,943.00)	\$ (255,000.00)
100-000-5100	Business License	\$ (112,179.36)	\$ (121,061.10)	\$ (117,788.00)	\$ (117,788.00)	\$ (146,299.00)
100-000-5102	CASp Program Fee	\$ (4,132.80)	\$ (4,370.00)	\$ (4,000.00)	\$ (4,000.00)	\$ (4,000.00)
100-000-5150	Building Permit - Residential	\$ (464,672.73)	\$ (561,415.89)	\$ (625,264.00)	\$ (625,264.00)	\$ (295,678.95)
100-000-5151	Building Permit - Commercial	\$ (37,597.74)	\$ (59,906.43)	\$ (51,398.00)	\$ (51,398.00)	\$ (787,684.55)
100-000-5158	Abandoned Prop Registration	\$ (360.00)	\$ (430.00)	\$ (2,000.00)	\$ (2,000.00)	\$ (80.00)
100-000-5160	Plan Check	\$ (115,274.38)	\$ (453,163.76)	\$ (106,546.00)	\$ (106,546.00)	\$ (559,155.63)
100-000-5161	Application Fee	\$ (26,330.00)	\$ (60,726.00)	\$ (35,000.00)	\$ (35,000.00)	\$ (35,000.00)
100-000-5170	Encroachment Permit	\$ (4,729.98)	\$ (9,454.24)	\$ (5,000.00)	\$ (5,000.00)	\$ (6,000.00)
100-000-5172	Trench Cut Permit	\$ (949.50)	\$ (29,264.40)	\$ -	\$ -	\$ -
100-000-5180	Cannabis Pilot Program	\$ (208,876.88)	\$ (178,123.15)	\$ (960,000.00)	\$ (960,000.00)	\$ (78,639.00)
100-000-5190	Other Licenses & Permits	\$ (577.60)	\$ (2,111.04)	\$ (3,000.00)	\$ (3,000.00)	\$ (2,250.00)
100-000-5202	Motor Vehicle In-lieu	\$ (2,374,139.23)	\$ (2,492,285.93)	\$ (2,636,249.00)	\$ (2,636,249.00)	\$ (2,849,128.00)
100-000-5206	FHA In-lieu	\$ (1,432.71)	\$ (1,400.37)	\$ (1,300.00)	\$ (1,300.00)	\$ (1,300.00)
100-000-5208	Homeowner Property Tax Relief	\$ (32,435.20)	\$ (31,863.74)	\$ (32,000.00)	\$ (32,000.00)	\$ (31,500.00)
100-000-5250	Federal Grant	\$ -	\$ -	\$ -	\$ (78,436.36)	\$ -
100-000-5255	State Grant	\$ -	\$ -	\$ -	\$ (12,500.00)	\$ -
100-000-5259	Other Grant	\$ -	\$ -	\$ -	\$ (47,900.00)	\$ -
100-000-5260	Abandoned Vehicle Abatement	\$ (15,811.65)	\$ (21,094.63)	\$ (12,000.00)	\$ (12,000.00)	\$ (12,000.00)
100-000-5262	Access to Technology Pro. Rev.	\$ -	\$ -	\$ -	\$ (124,333.00)	\$ -
100-000-5267	SJVAPCD Grant	\$ (289,537.00)	\$ -	\$ (100,000.00)	\$ (100,000.00)	\$ -
100-000-5268	CARES Coronavirus Relief Grant	\$ (1,063,957.00)	\$ -	\$ -	\$ -	\$ -
100-000-5269	FEMA COVID 19 grant	\$ -	\$ (66,741.34)	\$ -	\$ -	\$ -
100-000-5270	COPS - AB 3229 SLESF	\$ (109,637.81)	\$ (176,582.58)	\$ (173,630.00)	\$ (173,630.00)	\$ (175,000.00)
100-000-5273	FEMA Grant	\$ -	\$ -	\$ (900,000.00)	\$ (900,000.00)	\$ -
100-000-5275	Grant-County-Tire Amnesty	\$ -	\$ -	\$ (5,010.00)	\$ (5,010.00)	\$ (5,010.00)
100-000-5277	State (Beverage) Grant	\$ (6,864.97)	\$ (6,178.00)	\$ (6,009.00)	\$ (6,009.00)	\$ (6,500.00)
100-000-5280	State Mandated Cost Reimb.	\$ (14,626.00)	\$ (2.27)	\$ (15,000.00)	\$ (15,000.00)	\$ (15,000.00)
100-000-5281	National Recreation Pk-Grant	\$ (5,000.00)	\$ -	\$ -	\$ -	\$ (325,584.00)
100-000-5285	Fire District Reimbursement	\$ (388,870.55)	\$ (433,196.90)	\$ (366,336.00)	\$ (366,336.00)	\$ (516,453.00)
100-000-5286	Crossing Guard Reimbursement	\$ (27,990.99)	\$ (55,036.58)	\$ (90,662.00)	\$ (90,662.00)	\$ (109,212.00)
100-000-5296	Safer Grant - Federal	\$ (89,072.06)	\$ -	\$ (339,793.00)	\$ (339,793.00)	\$ -
100-000-5297	Cal Recycle Grant - State	\$ -	\$ (36,424.80)	\$ -	\$ -	\$ -
100-000-5298	Prop 68 Grant - State	\$ -	\$ -	\$ (310,000.00)	\$ (310,000.00)	\$ (452,001.00)
100-000-5299	Urban Greening Grant - State	\$ (196,091.73)	\$ (9,938.59)	\$ (1,559,510.00)	\$ (1,559,510.00)	\$ (1,360,666.86)
100-000-5300	Administration Fee	\$ (88,081.57)	\$ (101,662.54)	\$ (80,361.00)	\$ (80,361.00)	\$ (50,000.00)
100-000-5305	Return Check Charge	\$ (1,946.48)	\$ (1,880.00)	\$ (4,000.00)	\$ (4,000.00)	\$ (2,500.00)
100-000-5306	Credit Check Fee	\$ (4.00)	\$ (8.00)	\$ (30.00)	\$ (30.00)	\$ (30.00)
100-000-5308	Copies & Maps	\$ (1,204.70)	\$ (825.40)	\$ (500.00)	\$ (500.00)	\$ (500.00)
100-000-5315	Rental Income	\$ (17,424.00)	\$ (13,784.40)	\$ (18,720.00)	\$ (18,720.00)	\$ (19,166.00)
100-000-5320	Plans & Specs	\$ -	\$ -	\$ (100.00)	\$ (100.00)	\$ (100.00)
100-000-5325	Park Reservation Fee	\$ -	\$ (408.00)	\$ (800.00)	\$ (800.00)	\$ (800.00)
100-000-5326	Senior Center Reservation Fee	\$ 90.00	\$ (7,967.50)	\$ (14,500.00)	\$ (14,500.00)	\$ (16,000.00)
100-000-5327	Walnut Grove Facility Fees	\$ -	\$ (140.00)	\$ (950.00)	\$ (950.00)	\$ (1,000.00)
100-000-5328	Sports Complex Facility Fees	\$ -	\$ (15,953.75)	\$ (13,000.00)	\$ (13,000.00)	\$ (13,000.00)
100-000-5329	Accident Reports	\$ (3,976.00)	\$ (3,672.00)	\$ (4,000.00)	\$ (4,000.00)	\$ (5,000.00)
100-000-5330	Police Service - Permit Pro	\$ -	\$ -	\$ (500.00)	\$ (500.00)	\$ (500.00)
100-000-5360	Public Works Services	\$ -	\$ (5,976.00)	\$ -	\$ -	\$ -
100-000-5365	Weed & Mistletoe Abatement	\$ (2,629.48)	\$ (3,555.10)	\$ (5,000.00)	\$ (5,000.00)	\$ (2,500.00)
100-000-5380	Fire - Inspections	\$ (18,466.00)	\$ (4,112.00)	\$ (10,000.00)	\$ (10,000.00)	\$ (5,000.00)
100-000-5381	Fire - Plan Review	\$ (279.00)	\$ (837.00)	\$ (10,000.00)	\$ (10,000.00)	\$ (1,000.00)
100-000-5382	Fire - Permits	\$ (67,538.00)	\$ (93,877.00)	\$ (67,538.00)	\$ (67,538.00)	\$ (60,000.00)
100-000-5383	Fire - Other	\$ (2,412.00)	\$ (2,749.94)	\$ (8,000.00)	\$ (8,000.00)	\$ (3,500.00)
100-000-5384	Charging Stations	\$ (1,962.97)	\$ (1,556.32)	\$ (2,000.00)	\$ (2,000.00)	\$ (1,250.00)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
100-000-5402	Admin Reim - Life Scan/Ins	\$ 49.00	\$ 130.00	\$ -	\$ -	\$ -
100-000-5405	Tiny Tots	\$ (2,392.08)	\$ (5,356.30)	\$ (4,960.00)	\$ (4,960.00)	\$ (12,000.00)
100-000-5415	Contract Programs	\$ (193.00)	\$ (54.00)	\$ (9,000.00)	\$ (9,000.00)	\$ (9,000.00)
100-000-5427	Youth Basketball	\$ (1,900.00)	\$ (9,292.00)	\$ (21,320.00)	\$ (21,320.00)	\$ (24,000.00)
100-000-5430	Youth Soccer	\$ (3,974.00)	\$ (16,067.00)	\$ (25,000.00)	\$ (25,000.00)	\$ (39,000.00)
100-000-5450	Adult/Community Sports	\$ -	\$ -	\$ (6,600.00)	\$ (6,600.00)	\$ (2,200.00)
100-000-5472	School Reimbursement Pool Heat	\$ (12,620.74)	\$ (19,929.71)	\$ (18,600.00)	\$ (18,600.00)	\$ (24,143.00)
100-000-5473	Youth Commission/Development	\$ -	\$ (127.00)	\$ (1,500.00)	\$ (1,500.00)	\$ (2,000.00)
100-000-5475	New Programs	\$ (175.00)	\$ (2,412.00)	\$ (9,250.00)	\$ (9,250.00)	\$ (10,400.00)
100-000-5476	Special Events	\$ (1,815.00)	\$ (973.00)	\$ (5,800.00)	\$ (5,800.00)	\$ (3,000.00)
100-000-5478	Special Interest Classes	\$ (1.00)	\$ -	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
100-000-5479	Other Recreation Programs	\$ -	\$ -	\$ -	\$ -	\$ (12,000.00)
100-000-5482	Swim Lessons	\$ (25,224.66)	\$ (55,474.75)	\$ (24,102.00)	\$ (24,102.00)	\$ (40,000.00)
100-000-5483	Open Swim Fees	\$ (6,095.32)	\$ (11,927.03)	\$ (31,503.00)	\$ (31,503.00)	\$ (34,000.00)
100-000-5484	Swim Team Revenue	\$ (156.00)	\$ (7,694.00)	\$ (9,660.00)	\$ (9,660.00)	\$ (6,600.00)
100-000-5488	Concession Stand	\$ (570.00)	\$ (5,357.75)	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)
100-000-5489	After School Prog/Day Camp	\$ (5,600.00)	\$ (27,344.00)	\$ (28,875.00)	\$ (28,875.00)	\$ (42,900.00)
100-000-5490	Recreation Reim - Training	\$ -	\$ -	\$ (500.00)	\$ (500.00)	\$ (500.00)
100-000-5491	Facility Reservation Fees	\$ -	\$ (1,655.00)	\$ (500.00)	\$ (500.00)	\$ (500.00)
100-000-5492	Advertising Fee-Recreation	\$ -	\$ -	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
100-000-5493	Teen Programs	\$ -	\$ -	\$ -	\$ -	\$ (2,500.00)
100-000-5499	Jr. Leader	\$ -	\$ 104.00	\$ -	\$ -	\$ (1,250.00)
100-000-5500	Fines - Parking	\$ (78,992.58)	\$ (52,024.38)	\$ (50,000.00)	\$ (50,000.00)	\$ (40,000.00)
100-000-5501	Fines - Traffic/Booking Fees	\$ (22,885.68)	\$ (31,107.26)	\$ (23,000.00)	\$ (23,000.00)	\$ (20,000.00)
100-000-5502	Fines - Cannabis	\$ (201,875.00)	\$ (22,592.72)	\$ (5,000.00)	\$ (5,000.00)	\$ (6,000.00)
100-000-5506	Forfeiture - Stored Vehicle	\$ (30,812.00)	\$ (32,976.00)	\$ (20,000.00)	\$ (20,000.00)	\$ (25,000.00)
100-000-5520	Code Enforcement	\$ (4,513.65)	\$ (19,424.85)	\$ (7,000.00)	\$ (7,000.00)	\$ (5,000.00)
100-000-5600	Interest Income	\$ (3,054.71)	\$ 15,689.63	\$ (3,055.00)	\$ (3,055.00)	\$ -
100-000-5710	Sale of Surplus/Salvage	\$ (7,200.00)	\$ (12,800.00)	\$ -	\$ -	\$ -
100-000-5789	Grading Permit	\$ (7,981.80)	\$ (25,817.50)	\$ (8,000.00)	\$ (8,000.00)	\$ (2,500.00)
100-000-5790	Miscellaneous Revenue	\$ (38,172.25)	\$ (37,062.23)	\$ (40,000.00)	\$ (40,000.00)	\$ (40,000.00)
100-000-5792	Miscellaneous Rev- Rec Rebate	\$ (597.00)	\$ (4,403.56)	\$ (1,500.00)	\$ (1,500.00)	\$ (2,000.00)
100-000-5793	CPR/FirstAid Class Revenue	\$ 40.00	\$ -	\$ (4,200.00)	\$ (4,200.00)	\$ (500.00)
100-000-5794	Salary Reimbursements	\$ (36,795.88)	\$ (164,797.28)	\$ (10,000.00)	\$ (10,000.00)	\$ -
100-000-5795	Miscellaneous Reimbursements	\$ (25,509.34)	\$ (92,245.19)	\$ (20,000.00)	\$ (20,000.00)	\$ -
100-000-5796	Public Works Salary Reimb	\$ (418.05)	\$ (6,005.44)	\$ (5,000.00)	\$ (5,000.00)	\$ -
100-000-5798	Solar Rebate TID	\$ -	\$ -	\$ (10,000.00)	\$ (10,000.00)	\$ -
100-000-5800	Proceeds from Capital Leases	\$ -	\$ (59,040.00)	\$ -	\$ -	\$ -
100-000-5801	Salary Reimb - Fire Dept	\$ (132,357.24)	\$ (152,804.02)	\$ (90,000.00)	\$ (90,000.00)	\$ (100,000.00)
100-000-5802	Vehicle Use Reimb - Fire Dept	\$ (58,735.00)	\$ (10,446.40)	\$ -	\$ -	\$ -
100-000-5999	GASB 31 Adjustment	\$ 124,733.82	\$ 475,345.26	\$ -	\$ -	\$ -
000		\$ (20,671,381.76)	\$ (22,194,484.96)	\$ (27,002,549.00)	\$ (27,565,718.36)	\$ (27,070,040.79)
100	Administration					
100-100-6001	Salaries & Wages, Full-Time	\$ 719,033.89	\$ 732,479.64	\$ 914,214.00	\$ 972,852.01	\$ 1,005,058.59
100-100-6005	Overtime	\$ 15.98	\$ 99.20	\$ -	\$ -	\$ -
100-100-6009	Salaries & Wages, COVID 19	\$ 1,431.04	\$ -	\$ -	\$ -	\$ -
100-100-6011	Leave Payout	\$ 2,165.68	\$ 69,114.48	\$ 16,903.00	\$ 16,903.00	\$ 18,827.63
100-100-6100	FICA/Medicare - Employer	\$ 9,886.94	\$ 11,221.50	\$ 13,501.00	\$ 14,351.25	\$ 14,846.35
100-100-6105	Retirement	\$ 127,491.35	\$ 106,395.40	\$ 147,922.00	\$ 156,555.42	\$ 163,710.76
100-100-6110	Worker's Compensation	\$ (8,970.60)	\$ (9,000.48)	\$ 2,508.00	\$ 2,508.00	\$ 2,453.07
100-100-6120	Medical Insurance	\$ 114,129.51	\$ 125,401.81	\$ 146,678.00	\$ 146,678.00	\$ 181,749.47
100-100-6123	Post Retirement Medical Insur.	\$ 9,013.47	\$ 9,553.69	\$ 5,733.00	\$ 5,733.00	\$ 6,174.00
100-100-6125	Dental Insurance	\$ 9,985.32	\$ 8,106.39	\$ 14,544.00	\$ 14,544.00	\$ 17,628.53
100-100-6130	Vision Insurance	\$ 1,640.45	\$ 1,645.59	\$ 2,048.00	\$ 2,048.00	\$ 2,205.00
100-100-6135	Life Insurance	\$ 2,784.30	\$ 2,602.29	\$ 2,080.00	\$ 2,080.00	\$ 2,480.93
100-100-6145	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 6,000.00
100-100-6150	Auto Allowance	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
100-100-6155	Def. Compensation Match	\$ 17,987.70	\$ 19,311.69	\$ 13,500.00	\$ 13,500.00	\$ 17,865.91
100-100-6222	IT - Services	\$ 19,015.68	\$ 18,527.14	\$ 42,757.00	\$ 42,757.00	\$ 39,196.00
100-100-6240	General Contract Services	\$ 61,570.53	\$ 64,329.80	\$ 78,050.00	\$ 78,050.00	\$ 75,092.95
100-100-6241	General Contract Services - HR	\$ 77,046.71	\$ 83,041.68	\$ 96,494.00	\$ 86,494.00	\$ 87,245.00
100-100-6410	Departmental Supplies	\$ 3,315.62	\$ 4,728.18	\$ 6,000.00	\$ 6,000.00	\$ 10,000.00
100-100-6411	Departmental Supplies - HR	\$ 12,272.86	\$ 10,329.77	\$ 14,400.00	\$ 15,800.00	\$ 12,600.00
100-100-6416	Health & Wellness Program	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
100-100-6500	Rents & Leases - Equipment	\$ 4,350.02	\$ 4,141.71	\$ 4,487.00	\$ 4,487.00	\$ 4,950.00
100-100-6605	Advertising	\$ 11,406.75	\$ 10,690.25	\$ 6,500.00	\$ 6,500.00	\$ 7,000.00
100-100-6606	Recruitment	\$ 19,968.95	\$ 42,917.47	\$ 25,000.00	\$ 48,400.00	\$ 48,000.00
100-100-6610	Training & Travel	\$ 1,997.67	\$ 5,707.38	\$ 21,500.00	\$ 26,500.00	\$ 35,600.00
100-100-6620	Memberships & Subscriptions	\$ 9,331.99	\$ 20,434.17	\$ 18,140.00	\$ 18,140.00	\$ 18,060.00
100-100-6700	Telephone	\$ 4,670.21	\$ 4,453.37	\$ 4,200.00	\$ 4,200.00	\$ 5,000.00
100-100-6701	Cannabis - Code Enforcement	\$ 32,354.60	\$ 44,812.60	\$ 25,000.00	\$ 3,200.00	\$ 25,000.00
100-100-6702	COVID 19 Expenditure	\$ 547,679.73	\$ 306.00	\$ -	\$ 2,124.52	\$ -
100-100-7501	Computer Equipment	\$ 1,018.04	\$ 221.11	\$ 19,400.00	\$ 19,400.00	\$ 38,120.00
100-100-7502	IT Equipment - Server	\$ 29,846.82	\$ -	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
100-100-7504	Vehicle	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -
100-100-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ 14,400.00	\$ 14,400.00	\$ 10,000.00
100	Administration	\$ 1,848,441.21	\$ 1,397,571.83	\$ 1,741,959.00	\$ 1,847,205.20	\$ 1,945,864.19
115	Attorney					
100-115-6205	Legal Serv - General Municipal	\$ 233,668.65	\$ 291,361.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
100-115-6206	Legal Svcs-Gen Litigation	\$ 39,408.60	\$ 14,381.10	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
100-115-6207	Legal Svcs-Gen Consulting	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
100-115-6208	Legal Svcs-HR	\$ 9,188.00	\$ 8,627.64	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
115	Attorney	\$ 282,265.25	\$ 314,369.74	\$ 325,000.00	\$ 325,000.00	\$ 325,000.00
117	Dept					
117	Dept	\$ -	\$ -	\$ -	\$ -	\$ -
120	City Council					
100-120-6002	Salaries & Wages, Part-Time	\$ 26,568.00	\$ 26,928.00	\$ 26,928.00	\$ 26,928.00	\$ 26,928.00
100-120-6100	FICA/Medicare - Employer	\$ 1,547.39	\$ 1,595.85	\$ 2,060.00	\$ 2,060.00	\$ 2,059.99
100-120-6110	Worker's Compensation	\$ 47.76	\$ 1,245.00	\$ -	\$ -	\$ -
100-120-6123	Post Retirement Medical Insur.	\$ 2.54	\$ 55.02	\$ -	\$ -	\$ -
100-120-6222	IT - Services	\$ 14,817.30	\$ 7,946.46	\$ 9,014.00	\$ 9,014.00	\$ 8,453.00
100-120-6240	General Contract Services	\$ 60,694.88	\$ 49,001.33	\$ 89,600.00	\$ 86,100.00	\$ 89,600.00
100-120-6260	Elections	\$ 19,478.56	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -
100-120-6410	Departmental Supplies	\$ 6,025.27	\$ 5,138.55	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
100-120-6607	City Promotion	\$ 3,447.37	\$ 28,398.73	\$ 55,000.00	\$ 53,773.01	\$ 55,000.00
100-120-6610	Training & Travel	\$ 1,675.00	\$ 4,981.63	\$ 20,000.00	\$ 30,000.00	\$ 30,000.00
100-120-6620	Memberships & Subscriptions	\$ 12,764.82	\$ 38,257.45	\$ 36,000.00	\$ 33,000.00	\$ 46,000.00
100-120-6699	Donations	\$ 5,633.52	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
100-120-6700	Telephone	\$ 2,786.72	\$ 2,247.37	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
100-120-7551	Noami House Project	\$ 284,901.31	\$ -	\$ -	\$ -	\$ -
120	City Council	\$ 440,390.44	\$ 173,795.39	\$ 281,102.00	\$ 283,375.01	\$ 275,540.99
200	Finance					
100-200-6001	Salaries & Wages, Full-Time	\$ 399,786.26	\$ 416,898.26	\$ 628,483.00	\$ 676,418.68	\$ 608,250.08
100-200-6005	Overtime	\$ 439.68	\$ 588.43	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
100-200-6009	Salaries & Wages, COVID 19	\$ 3,576.05	\$ 367.08	\$ -	\$ -	\$ -
100-200-6011	Leave Payout	\$ -	\$ 16,341.68	\$ 12,605.00	\$ 12,605.00	\$ 9,320.02
100-200-6100	FICA/Medicare - Employer	\$ 5,270.32	\$ 5,776.57	\$ 9,325.00	\$ 10,020.07	\$ 8,983.77
100-200-6105	Retirement	\$ 51,355.30	\$ 38,853.13	\$ 68,856.00	\$ 74,396.71	\$ 86,863.29
100-200-6106	HRA	\$ 7,895.56	\$ 8,019.48	\$ 8,320.00	\$ 8,320.00	\$ 9,062.04
100-200-6110	Worker's Compensation	\$ (5,010.96)	\$ (5,200.21)	\$ 1,724.00	\$ 1,724.00	\$ 1,484.57
100-200-6115	Unemployment Insurance	\$ 5,100.44	\$ 54.72	\$ 5,100.00	\$ 5,100.00	\$ 54.72
100-200-6120	Medical Insurance	\$ 63,890.96	\$ 73,510.59	\$ 90,189.00	\$ 90,189.00	\$ 86,116.27
100-200-6123	Post Retirement Medical Insur.	\$ 5,029.99	\$ 5,322.44	\$ 4,687.00	\$ 4,687.00	\$ 5,107.20
100-200-6125	Dental Insurance	\$ 8,461.31	\$ 9,052.43	\$ 11,891.00	\$ 11,891.00	\$ 14,582.52
100-200-6130	Vision Insurance	\$ 1,331.70	\$ 1,456.64	\$ 1,674.00	\$ 1,674.00	\$ 1,824.00
100-200-6135	Life Insurance	\$ 1,966.08	\$ 2,029.99	\$ 2,065.00	\$ 2,065.00	\$ 20,597.42
100-200-6145	Tuition Reimbursement	\$ -	\$ 1,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
100-200-6155	Def. Compensation Match	\$ 2,151.80	\$ -	\$ -	\$ -	\$ 5,154.60
100-200-6200	Fiscal Services	\$ 84,243.71	\$ 47,583.64	\$ 60,864.00	\$ 60,864.00	\$ 66,951.00
100-200-6222	IT - Services	\$ 21,955.45	\$ 35,526.06	\$ 25,831.00	\$ 25,831.00	\$ 52,523.00
100-200-6240	General Contract Services	\$ 36,598.78	\$ 44,180.81	\$ 162,384.00	\$ 162,384.00	\$ 72,384.19
100-200-6300	Equipment Maintenance	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-200-6405	Mailing / Postage	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
100-200-6410	Departmental Supplies	\$ 9,046.00	\$ 2,903.47	\$ 10,323.00	\$ 10,323.00	\$ 10,323.00
100-200-6500	Rents & Leases - Equipment	\$ 1,649.43	\$ 1,523.67	\$ 1,702.00	\$ 1,702.00	\$ 1,900.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
100-200-6605	Advertising	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00
100-200-6610	Training & Travel	\$ 5,433.00	\$ 10,068.65	\$ 16,068.00	\$ 16,068.00	\$ 16,068.40
100-200-6620	Memberships & Subscriptions	\$ 1,100.03	\$ 974.04	\$ 1,629.00	\$ 1,629.00	\$ 1,629.00
100-200-6625	Medical Services	\$ 130.00	\$ 140.00	\$ 100.00	\$ 100.00	\$ 100.00
100-200-6700	Telephone	\$ 2,492.52	\$ 2,273.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
100-200-7501	Computer Equipment	\$ 2,304.41	\$ 3,918.90	\$ 8,000.00	\$ 8,000.00	\$ 10,800.00
100-200-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ 7,000.00	\$ 7,000.00	\$ 2,500.00
200	Finance	\$ 716,197.82	\$ 723,163.47	\$ 1,149,920.00	\$ 1,204,091.46	\$ 1,103,679.09
250	Non-Departmental					
100-250-6230	Property Tax Admin Services	\$ 57,301.41	\$ -	\$ 60,511.00	\$ 60,511.00	\$ 60,511.00
100-250-6231	Sales Tax County Allocation	\$ 41,444.37	\$ 44,297.42	\$ 71,513.00	\$ 71,513.00	\$ 71,513.00
100-250-6240	General Contract Services	\$ 1,309.77	\$ 2,052.73	\$ 1,083.00	\$ 1,083.00	\$ 1,083.16
100-250-6250	Insurance	\$ 166,466.16	\$ 217,177.50	\$ 254,709.00	\$ 254,709.00	\$ 340,008.00
100-250-6400	Office Supplies	\$ 8,887.50	\$ 18,307.63	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
100-250-6405	Postage	\$ 11,588.55	\$ 10,357.93	\$ 17,100.00	\$ 17,100.00	\$ 17,100.00
100-250-6500	Rents & Leases - Equipment	\$ 1,763.48	\$ 4,843.68	\$ 1,819.00	\$ 1,819.00	\$ 2,050.00
100-250-6635	Bank Service Charge	\$ 4,351.75	\$ 7,649.08	\$ 7,500.00	\$ 7,500.00	\$ 9,850.00
100-250-6680	Grant Expenditure	\$ 6,864.97	\$ 6,171.88	\$ 6,009.00	\$ 6,009.00	\$ -
100-250-6681	Grant Expenditure-Tire Amnesty	\$ -	\$ -	\$ 5,010.00	\$ 5,010.00	\$ 5,010.00
100-250-6685	Grant Exp SJVAPCD Grant	\$ 189,537.00	\$ -	\$ -	\$ -	\$ -
100-250-6700	Telephone	\$ 12,468.62	\$ 17,510.05	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00
100-250-6890	Uncollectible Account Expense	\$ 6,710.63	\$ -	\$ -	\$ -	\$ -
100-250-6896	Cash Over/Short	\$ 10.80	\$ (107.00)	\$ -	\$ -	\$ -
100-250-6897	Cash Over/Short Recreation	\$ (6.00)	\$ 14.95	\$ -	\$ -	\$ -
100-250-6899	Miscellaneous Expense	\$ 3,310.00	\$ 7,934.90	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
100-250-7503	Equipment	\$ -	\$ 59,040.00	\$ -	\$ -	\$ -
100-250-7565	Centennial Park	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
100-250-8007	Principal Expense	\$ 134,848.00	\$ 139,568.00	\$ 144,453.00	\$ 144,453.00	\$ 149,510.00
100-250-8008	Principal Expense - Lease	\$ -	\$ 11,451.00	\$ -	\$ -	\$ -
100-250-8107	Interest Expense	\$ 74,230.91	\$ 69,517.64	\$ 64,633.00	\$ 64,633.00	\$ 59,576.60
100-250-8108	Interest Expense - Leases	\$ -	\$ 939.00	\$ -	\$ -	\$ -
300	Planning					
100-300-6001	Salaries & Wages, Full-Time	\$ 505,813.13	\$ 458,676.41	\$ 530,711.00	\$ 584,214.94	\$ 592,044.50
100-300-6005	Overtime	\$ 1.19	\$ -	\$ -	\$ -	\$ -
100-300-6011	Leave Payout	\$ 4,496.88	\$ 36,935.09	\$ 10,784.00	\$ 10,784.00	\$ 11,669.00
100-300-6100	FICA/Medicare - Employer	\$ 6,814.86	\$ 6,705.24	\$ 7,852.00	\$ 8,627.81	\$ 8,753.85
100-300-6105	Retirement	\$ 93,372.30	\$ 76,908.16	\$ 121,860.00	\$ 128,437.32	\$ 137,442.37
100-300-6110	Worker's Compensation	\$ (6,328.98)	\$ (5,428.99)	\$ 1,456.00	\$ 1,456.00	\$ 1,445.01
100-300-6120	Medical Insurance	\$ 116,580.26	\$ 114,100.31	\$ 126,284.00	\$ 126,284.00	\$ 141,312.09
100-300-6123	Post Retirement Medical Insur.	\$ 7,296.42	\$ 6,978.28	\$ 4,284.00	\$ 4,284.00	\$ 4,284.00
100-300-6125	Dental Insurance	\$ 8,344.76	\$ 7,361.94	\$ 10,868.00	\$ 10,868.00	\$ 12,232.04
100-300-6130	Vision Insurance	\$ 1,389.82	\$ 1,349.16	\$ 1,530.00	\$ 1,530.00	\$ 1,530.00
100-300-6135	Life Insurance	\$ 2,149.12	\$ 1,965.41	\$ 3,173.00	\$ 3,173.00	\$ 1,623.60
100-300-6145	Tuition Reimbursement	\$ -	\$ 140.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
100-300-6155	Def. Compensation Match	\$ -	\$ -	\$ -	\$ -	\$ 4,828.98
100-300-6210	Planning Services	\$ 4,303.40	\$ 10,962.00	\$ 202,400.00	\$ 202,400.00	\$ 169,321.00
100-300-6222	IT - Services	\$ 8,509.29	\$ 9,037.95	\$ 9,485.00	\$ 9,485.00	\$ 15,878.00
100-300-6240	General Contract Services	\$ 2,512.92	\$ 139.50	\$ 20,572.00	\$ 20,572.00	\$ 20,540.00
100-300-6300	Equipment Maintenance	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
100-300-6410	Departmental Supplies	\$ 434.91	\$ 525.18	\$ 1,650.00	\$ 1,650.00	\$ 1,650.00
100-300-6411	Dept Supplies-Planning Commis	\$ 36.68	\$ 5.69	\$ 100.00	\$ 100.00	\$ 100.00
100-300-6500	Rents & Leases - Equipment	\$ 4,212.73	\$ 3,994.23	\$ 4,346.00	\$ 4,346.00	\$ 4,800.00
100-300-6605	Advertising	\$ 3,513.34	\$ 4,278.50	\$ 4,000.00	\$ 5,000.00	\$ 4,000.00
100-300-6610	Training & Travel	\$ (524.07)	\$ 1,421.87	\$ 9,565.00	\$ 8,565.00	\$ 10,450.00
100-300-6611	Training & Travel-Planning Com	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,150.00
100-300-6620	Memberships & Subscriptions	\$ 4,516.36	\$ 3,733.43	\$ 5,470.00	\$ 5,470.00	\$ 5,190.00
100-300-6625	Medical Services	\$ -	\$ 181.00	\$ 140.00	\$ 140.00	\$ 140.00
100-300-6700	Telephone	\$ 619.53	\$ 564.95	\$ 750.00	\$ 750.00	\$ 750.00
100-300-7501	Computer Equipment	\$ 1,782.21	\$ 1,232.03	\$ 3,120.00	\$ 3,120.00	\$ 2,475.00
100-300-7502	Office Equipment	\$ 429.34	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
300	Planning	\$ 770,276.40	\$ 741,767.34	\$ 1,087,900.00	\$ 1,148,757.07	\$ 1,160,109.44
305	Eng-Bldg-Cap Projects					

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
100-305-6001	Salaries & Wages, Full-Time	\$ 264,791.05	\$ 323,058.50	\$ 322,577.00	\$ 363,198.13	\$ 423,509.00
100-305-6009	Salaries & Wages, COVID 19	\$ 3,789.38	\$ -	\$ -	\$ -	\$ -
100-305-6011	Leave Payout	\$ -	\$ 8,180.59	\$ 6,588.00	\$ 6,588.00	\$ 20,929.94
100-305-6100	FICA/Medicare - Employer	\$ 3,526.86	\$ 4,497.98	\$ 4,773.00	\$ 5,351.86	\$ 6,444.36
100-305-6105	Retirement	\$ 47,808.07	\$ 48,015.61	\$ 44,642.00	\$ 49,102.24	\$ 52,566.47
100-305-6110	Worker's Compensation	\$ 9,913.82	\$ 5,795.40	\$ 10,305.00	\$ 10,305.00	\$ 10,491.64
100-305-6120	Medical Insurance	\$ 65,698.71	\$ 77,773.00	\$ 80,811.00	\$ 80,811.00	\$ 91,233.12
100-305-6123	Post Retirement Medical Insur.	\$ 3,059.42	\$ 4,136.08	\$ 3,570.00	\$ 3,570.00	\$ 3,654.00
100-305-6125	Dental Insurance	\$ 5,847.39	\$ 8,077.47	\$ 9,057.00	\$ 9,057.00	\$ 10,433.21
100-305-6130	Vision Insurance	\$ 991.65	\$ 1,263.57	\$ 1,275.00	\$ 1,275.00	\$ 1,305.00
100-305-6135	Life Insurance	\$ 1,407.68	\$ 1,701.19	\$ 1,654.00	\$ 1,654.00	\$ 1,268.51
100-305-6145	Tuition Reimbursement	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 3,000.00
100-305-6155	Def. Compensation Match	\$ -	\$ -	\$ -	\$ -	\$ 4,679.04
100-305-6210	Building Contract Service	\$ 234,442.95	\$ 438,774.42	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00
100-305-6222	IT - Services	\$ 8,483.10	\$ 8,183.27	\$ 9,030.00	\$ 9,030.00	\$ 9,638.00
100-305-6240	General Contract Services	\$ 34,955.35	\$ 1,106.98	\$ -	\$ -	\$ -
100-305-6315	Vehicle Maintenance	\$ 160.96	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-305-6410	Departmental Supplies	\$ 1,377.70	\$ 3,611.56	\$ 4,500.00	\$ 4,500.00	\$ 4,700.00
100-305-6425	Fuel	\$ -	\$ 120.49	\$ 400.00	\$ 400.00	\$ 400.00
100-305-6440	Uniforms	\$ 265.06	\$ 227.41	\$ 350.00	\$ 350.00	\$ 400.00
100-305-6500	Rents & Leases - Equipment	\$ 3,065.65	\$ 2,871.02	\$ 3,163.00	\$ 3,163.00	\$ 3,500.00
100-305-6610	Training & Travel	\$ 250.00	\$ 700.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
100-305-6620	Memberships & Subscriptions	\$ 31.66	\$ 82.43	\$ 300.00	\$ 300.00	\$ 300.00
100-305-6625	Medical Services	\$ 242.00	\$ 321.00	\$ 200.00	\$ 200.00	\$ 200.00
100-305-7501	Computer Equipment	\$ -	\$ 212.51	\$ 1,000.00	\$ 7,000.00	\$ 8,500.00
100-305-7502	Office Equipment	\$ 798.76	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 3,500.00
305	Eng-Bldg-Cap Projects	\$ 691,907.22	\$ 939,710.48	\$ 810,695.00	\$ 863,355.23	\$ 965,652.29
306	Engineering & Capital Projects					
100-306-6215	Engineering Services	\$ 1,186.36	\$ 1,212.96	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00
100-306-6222	IT - Services	\$ 13,812.10	\$ 13,870.15	\$ 11,288.00	\$ 11,288.00	\$ 19,091.00
100-306-6410	Departmental Supplies	\$ 1,969.43	\$ 912.95	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
100-306-6440	Uniforms	\$ 310.87	\$ 283.44	\$ 400.00	\$ 400.00	\$ 400.00
100-306-6500	Rents & Leases - Equipment	\$ 845.76	\$ 794.84	\$ 872.00	\$ 872.00	\$ 1,000.00
100-306-6610	Training & Travel	\$ 3,239.36	\$ 755.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
100-306-6620	Memberships & Subscriptions	\$ 281.66	\$ 2,032.43	\$ 5,040.00	\$ 5,040.00	\$ 4,675.00
100-306-6700	Telephone	\$ 2,381.74	\$ 1,732.50	\$ 2,000.00	\$ 2,000.00	\$ 3,150.00
306	Engineering & Capital Projects	\$ 24,027.28	\$ 21,594.27	\$ 48,600.00	\$ 48,600.00	\$ 67,316.00
310	Code Enforcement					
100-310-6001	Salaries & Wages, Full-Time	\$ 113,991.14	\$ 124,735.19	\$ 231,209.00	\$ 206,858.92	\$ 214,960.00
100-310-6009	Salaries & Wages, COVID 19	\$ 1,791.82	\$ -	\$ -	\$ -	\$ -
100-310-6100	FICA/Medicare - Employer	\$ 1,508.22	\$ 1,707.22	\$ 3,353.00	\$ 3,608.92	\$ 3,116.92
100-310-6105	Retirement	\$ 22,668.73	\$ 20,661.31	\$ 36,439.00	\$ 38,104.95	\$ 31,742.42
100-310-6110	Worker's Compensation	\$ 8,679.02	\$ 6,289.82	\$ 15,678.00	\$ 15,678.00	\$ 11,884.05
100-310-6120	Medical Insurance	\$ 38,039.66	\$ 37,484.47	\$ 54,826.00	\$ 54,826.00	\$ 64,304.93
100-310-6123	Post Retirement Medical Insur.	\$ 1,491.47	\$ 1,520.89	\$ 2,100.00	\$ 2,100.00	\$ 2,520.00
100-310-6125	Dental Insurance	\$ 3,239.10	\$ 3,537.40	\$ 5,327.00	\$ 5,327.00	\$ 7,195.32
100-310-6130	Vision Insurance	\$ 555.80	\$ 590.73	\$ 750.00	\$ 750.00	\$ 900.00
100-310-6135	Life Insurance	\$ 720.44	\$ 755.48	\$ 1,465.00	\$ 1,465.00	\$ 763.01
100-310-6145	Tuition Reimbursement	\$ -	\$ -	\$ 2,000.00	\$ 500.00	\$ 2,000.00
100-310-6205	Legal Services	\$ -	\$ 3,783.00	\$ -	\$ -	\$ 8,000.00
100-310-6222	IT - Services	\$ 8,516.02	\$ 8,178.07	\$ 8,681.00	\$ 8,681.00	\$ 9,682.00
100-310-6226	Abandoned Vehicle Costs	\$ -	\$ 1,845.08	\$ 3,000.00	\$ 3,000.00	\$ 15,000.00
100-310-6240	General Contract Services	\$ -	\$ 1,379.00	\$ 250.00	\$ 250.00	\$ 9,000.00
100-310-6241	Abatement Expense	\$ 11,030.81	\$ 8,825.39	\$ 12,500.00	\$ 14,000.00	\$ 12,500.00
100-310-6300	Equipment Maintenance	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
100-310-6315	Vehicle Maintenance	\$ 3,504.36	\$ 3,285.61	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
100-310-6410	Departmental Supplies	\$ 434.00	\$ 455.35	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
100-310-6411	Supplies - Graffiti Program	\$ 2,206.43	\$ 4,361.74	\$ 7,500.00	\$ 7,500.00	\$ 10,000.00
100-310-6425	Fuel	\$ 685.10	\$ 1,455.00	\$ 3,500.00	\$ 2,500.00	\$ 3,500.00
100-310-6440	Uniforms	\$ 476.89	\$ -	\$ 2,200.00	\$ 3,200.00	\$ 2,200.00
100-310-6500	Rents & Leases - Equipment	\$ 530.79	\$ 486.53	\$ 548.00	\$ 548.00	\$ 650.00
100-310-6610	Training & Travel	\$ 1,412.50	\$ 881.04	\$ 2,560.00	\$ 4,060.00	\$ 4,060.00
100-310-6620	Memberships & Subscriptions	\$ 126.66	\$ 177.43	\$ 400.00	\$ 400.00	\$ 500.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
100-310-6625	Medical Services	\$ 180.00	\$ -	\$ 140.00	\$ 140.00	\$ 140.00
100-310-6700	Telephone	\$ 1,697.42	\$ 1,743.46	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00
100-310-7501	Computer Equipment	\$ 682.45	\$ -	\$ 3,350.00	\$ 3,350.00	\$ 3,350.00
100-310-7502	Office Equipment	\$ -	\$ -	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
100-310-7504	Vehicle	\$ -	\$ -	\$ 35,000.00	\$ 42,000.00	\$ 35,000.00
310	Code Enforcement	\$ 224,168.83	\$ 234,139.21	\$ 444,026.00	\$ 428,597.79	\$ 464,718.65
400	Fire					
100-400-6001	Salaries & Wages, Full-Time	\$ 1,006,621.43	\$ 1,254,595.73	\$ 1,542,537.00	\$ 1,671,540.22	\$ 1,884,650.20
100-400-6005	Overtime	\$ 321,879.48	\$ 398,988.98	\$ 333,014.00	\$ 366,564.00	\$ 300,000.00
100-400-6006	Overtime - Strike Team	\$ 93,025.74	\$ 108,587.28	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
100-400-6007	Overtime - Training	\$ 1,979.45	\$ 4,018.86	\$ 14,247.00	\$ 14,247.00	\$ 14,247.47
100-400-6008	Overtime - Special Operations	\$ 2,466.45	\$ 386.66	\$ 7,000.00	\$ 7,000.00	\$ 10,500.00
100-400-6009	Salaries & Wages, COVID 19	\$ 12,264.68	\$ 3,290.92	\$ -	\$ -	\$ -
100-400-6011	Leave Payout	\$ -	\$ 15,640.48	\$ 17,799.00	\$ 17,799.00	\$ 29,681.41
100-400-6015	Holiday Pay	\$ 26,001.18	\$ 30,123.38	\$ 48,983.00	\$ 48,983.00	\$ 48,584.64
100-400-6020	Uniform Allowance	\$ 9,277.09	\$ 11,100.22	\$ 14,607.00	\$ 14,607.00	\$ 16,196.83
100-400-6100	FICA/Medicare - Employer	\$ 19,581.61	\$ 25,522.64	\$ 28,376.00	\$ 30,246.55	\$ 33,954.11
100-400-6105	Retirement	\$ 293,308.26	\$ 328,010.72	\$ 532,739.00	\$ 559,634.75	\$ 624,549.97
100-400-6106	HRA	\$ 17,963.21	\$ 20,124.42	\$ 29,138.00	\$ 29,138.00	\$ 32,866.09
100-400-6110	Worker's Compensation	\$ 167,193.25	\$ 175,502.35	\$ 157,659.00	\$ 157,659.00	\$ 238,098.95
100-400-6120	Medical Insurance	\$ 215,558.63	\$ 287,810.39	\$ 332,285.00	\$ 332,285.00	\$ 391,428.73
100-400-6123	Post Retirement Medical Insur.	\$ 13,820.57	\$ 17,925.78	\$ 14,028.00	\$ 14,028.00	\$ 14,028.00
100-400-6125	Dental Insurance	\$ 18,200.28	\$ 21,017.10	\$ 35,587.00	\$ 35,587.00	\$ 40,053.95
100-400-6130	Vision Insurance	\$ 3,050.32	\$ 3,668.11	\$ 5,010.00	\$ 5,010.00	\$ 5,010.00
100-400-6135	Life Insurance	\$ 4,360.54	\$ 5,407.41	\$ 6,070.00	\$ 6,070.00	\$ 22,630.26
100-400-6145	Tuition Reimbursement	\$ 2,360.00	\$ 2,590.00	\$ 13,090.00	\$ 6,090.00	\$ 6,500.00
100-400-6222	IT - Services	\$ 22,714.56	\$ 23,353.21	\$ 26,446.00	\$ 26,446.00	\$ 45,230.00
100-400-6225	Public Safety Services	\$ 74,854.00	\$ 79,445.00	\$ 87,247.00	\$ 87,247.00	\$ 98,087.24
100-400-6230	Property Tax Admin Services	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 51,500.00
100-400-6231	ALS Paramedic Program	\$ 5,950.44	\$ 6,076.00	\$ 7,500.00	\$ 7,500.00	\$ 7,725.00
100-400-6240	General Contract Services	\$ 14,778.19	\$ 8,381.20	\$ 11,305.00	\$ 11,305.00	\$ 16,672.00
100-400-6241	Weed Abatement Expense	\$ 3,142.00	\$ 55.00	\$ 15,000.00	\$ 15,000.00	\$ 8,000.00
100-400-6300	Equipment Maintenance	\$ 3,694.57	\$ 2,712.20	\$ 4,200.00	\$ 4,918.12	\$ 4,326.00
100-400-6310	Facility Maintenance	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 23,000.00
100-400-6315	Vehicle Maintenance	\$ 10,969.50	\$ 11,005.91	\$ 20,000.00	\$ 20,000.00	\$ 50,000.00
100-400-6400	Office Supplies	\$ 636.89	\$ 1,555.08	\$ 1,500.00	\$ 1,500.00	\$ 1,550.00
100-400-6410	Departmental Supplies	\$ 8,379.77	\$ 5,981.83	\$ 7,000.00	\$ 7,000.00	\$ 10,005.00
100-400-6415	Small Tools/Shop Supplies	\$ 1,238.06	\$ 1,240.20	\$ 4,000.00	\$ 4,000.00	\$ 4,120.00
100-400-6420	Janitorial Supplies	\$ 2,022.78	\$ 1,203.86	\$ 2,500.00	\$ 2,500.00	\$ 2,575.00
100-400-6425	Fuel	\$ 8,965.63	\$ 11,278.35	\$ 10,000.00	\$ 10,000.00	\$ 11,000.00
100-400-6440	Uniforms	\$ 623.65	\$ 2,263.50	\$ 3,000.00	\$ 3,000.00	\$ 3,090.00
100-400-6500	Rents & Leases - Equipment	\$ 4,808.52	\$ 4,478.75	\$ 4,960.00	\$ 4,960.00	\$ 5,500.00
100-400-6610	Training & Travel	\$ 5,851.37	\$ 3,642.62	\$ 9,000.00	\$ 32,766.00	\$ 19,500.00
100-400-6611	CPR / First Aid Program	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 515.00
100-400-6612	Community Risk Reduction	\$ -	\$ 2,449.60	\$ 3,000.00	\$ 3,000.00	\$ 3,090.00
100-400-6613	CERT / EMERGENCY PROGRAM	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 500.00
100-400-6620	Memberships & Subscriptions	\$ 1,627.16	\$ 1,602.93	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00
100-400-6625	Medical Services	\$ 3,067.50	\$ 95.00	\$ 9,410.00	\$ 9,410.00	\$ 13,182.30
100-400-6699	Donations	\$ -	\$ -	\$ 6,400.00	\$ 6,400.00	\$ 10,000.00
100-400-6700	Telephone	\$ 6,726.32	\$ 9,084.92	\$ 9,000.00	\$ 9,000.00	\$ 8,240.00
100-400-6710	Utilities	\$ 8,583.32	\$ 9,111.85	\$ 9,800.00	\$ 9,800.00	\$ 10,094.00
100-400-6899	Miscellaneous Expenses	\$ 30,410.00	\$ -	\$ -	\$ -	\$ -
100-400-7504	Vehicle	\$ 21,569.60	\$ -	\$ 1,560,000.00	\$ 1,560,000.00	\$ 273,500.00
100-400-7505	Office Furniture/Appliances	\$ -	\$ -	\$ -	\$ -	\$ 1,600.00
100-400-7506	Computers	\$ -	\$ -	\$ 7,600.00	\$ 7,600.00	\$ 2,500.00
100-400-7510	Equipment	\$ 33,242.77	\$ 17,718.20	\$ 31,300.00	\$ 123,552.53	\$ 68,239.00
100-400-7550	Improvements Expense	\$ -	\$ 24,537.25	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
100-400-7621	Person Protective Equip (Fire)	\$ -	\$ 10,450.53	\$ 39,175.00	\$ 39,175.00	\$ 110,753.00
400	Fire	\$ 2,502,768.77	\$ 2,952,034.42	\$ 5,347,012.00	\$ 5,603,068.17	\$ 4,830,074.15
405	Fire Station 2					
405	Fire Station 2	\$ -	\$ -	\$ -	\$ -	\$ -
500	Police					

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
100-500-6224	Public Safety Services SRO	\$ 61,138.33	\$ (110,836.91)	\$ 136,591.00	\$ 136,591.00	\$ 140,689.00
100-500-6225	Public Safety Services	\$ 5,008,625.61	\$ 5,802,431.57	\$ 6,475,719.00	\$ 6,475,719.00	\$ 6,706,284.00
100-500-6227	State Grant - COPS	\$ 109,637.81	\$ -	\$ 154,000.00	\$ 154,000.00	\$ 154,000.00
100-500-6230	Animal Control	\$ 101,824.00	\$ 119,154.45	\$ 144,187.00	\$ 144,187.00	\$ 144,187.00
100-500-6231	StanCo DEA	\$ 15,000.00	\$ 15,000.00	\$ 16,500.00	\$ 16,500.00	\$ 15,000.00
100-500-6240	General Contract Service	\$ 8,680.28	\$ 2,716.56	\$ 3,030.00	\$ 3,030.00	\$ 3,029.50
100-500-6300	Equipment Maintenance	\$ -	\$ -	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
100-500-6410	Departmental Supplies	\$ 1,433.45	\$ 53.71	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00
100-500-6505	Rents & Lease - Buildings/Prop	\$ 62,886.24	\$ 64,320.84	\$ 66,353.00	\$ 93,403.00	\$ 66,352.51
100-500-6645	Community Out Reach Program	\$ -	\$ -	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
100-500-6700	Telephone	\$ 9,285.95	\$ 10,271.96	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
100-500-6710	Utilities	\$ 6,936.01	\$ 6,539.42	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
100-500-7504	Vehicle	\$ 25,511.97	\$ -	\$ -	\$ -	\$ -
500	Police	\$ 5,410,959.65	\$ 5,909,651.60	\$ 7,029,380.00	\$ 7,056,430.00	\$ 7,262,542.01
510	Crossing Guards					
100-510-6001	Salaries & Wages, Full-Time	\$ 17,743.19	\$ 22,091.75	\$ 36,097.00	\$ -	\$ -
100-510-6002	Salaries & Wages, Part-Time	\$ 25,923.50	\$ 74,516.60	\$ 121,949.00	\$ 71,949.00	\$ 133,001.00
100-510-6009	Salaries & Wages, COVID 19	\$ 52.71	\$ -	\$ -	\$ -	\$ -
100-510-6011	Leave Payout	\$ -	\$ 417.27	\$ 121.00	\$ -	\$ -
100-510-6100	FICA/Medicare - Employer	\$ 2,216.89	\$ 5,930.50	\$ 9,854.00	\$ 9,329.00	\$ 9,993.17
100-510-6105	Retirement	\$ 4,032.51	\$ 4,622.28	\$ 2,778.00	\$ -	\$ -
100-510-6110	Worker's Compensation	\$ 1,234.29	\$ 1,087.48	\$ 99.00	\$ -	\$ -
100-510-6120	Medical Insurance	\$ 2,693.22	\$ 3,020.28	\$ 2,121.00	\$ -	\$ -
100-510-6123	Post Retirement Medical Insur.	\$ 268.78	\$ 374.05	\$ 420.00	\$ -	\$ -
100-510-6125	Dental Insurance	\$ 423.00	\$ 571.57	\$ 1,065.00	\$ -	\$ -
100-510-6130	Vision Insurance	\$ 72.01	\$ 88.39	\$ 150.00	\$ -	\$ -
100-510-6135	Life Insurance	\$ 141.55	\$ 104.31	\$ 94.00	\$ -	\$ -
100-510-6240	General Contract Services	\$ -	\$ 387.00	\$ 500.00	\$ -	\$ 500.00
100-510-6410	Departmental Supplies	\$ 911.89	\$ 2,860.26	\$ 3,500.00	\$ -	\$ 3,500.00
100-510-6610	Training & Travel	\$ 500.00	\$ 758.24	\$ 1,000.00	\$ -	\$ 3,000.00
100-510-6620	Memberships & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ 200.00
100-510-6625	Medical Services	\$ 1,548.22	\$ 424.00	\$ 500.00	\$ -	\$ 500.00
100-510-6700	Telephone	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
510	Crossing Guards	\$ 57,761.76	\$ 117,253.98	\$ 180,248.00	\$ 81,278.00	\$ 151,694.17
600	Recreation - Admin					
100-600-6001	Salaries & Wages, Full-Time	\$ 348,168.02	\$ 411,429.76	\$ 414,871.00	\$ 439,581.34	\$ 499,620.00
100-600-6002	Salaries & Wages, Part-Time	\$ 4,187.12	\$ 24,412.52	\$ 33,000.00	\$ 33,000.00	\$ 36,300.00
100-600-6003	Salaries & Wages - PT Maintena	\$ 7,488.89	\$ 4,726.69	\$ -	\$ -	\$ -
100-600-6005	Overtime	\$ 39.10	\$ 358.82	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
100-600-6009	Salaries & Wages, COVID 19	\$ 10,869.45	\$ 469.98	\$ -	\$ -	\$ -
100-600-6011	Leave Payout	\$ -	\$ 14,408.30	\$ 16,679.00	\$ 16,679.00	\$ 11,235.02
100-600-6100	FICA/Medicare - Employer	\$ 5,285.04	\$ 8,062.14	\$ 8,854.00	\$ 9,560.73	\$ 10,004.40
100-600-6105	Retirement	\$ 49,682.49	\$ 44,641.84	\$ 71,311.00	\$ 76,033.29	\$ 72,139.01
100-600-6106	HRA	\$ -	\$ 9,803.09	\$ 8,320.00	\$ 8,320.00	\$ 18,124.09
100-600-6110	Worker's Compensation	\$ (4,325.29)	\$ (5,169.60)	\$ 1,138.00	\$ 1,138.00	\$ 1,219.43
100-600-6115	Unemployment Insurance	\$ 3,437.77	\$ -	\$ 3,438.00	\$ 3,438.00	\$ -
100-600-6120	Medical Insurance	\$ 66,365.95	\$ 71,273.04	\$ 75,790.00	\$ 75,790.00	\$ 83,207.72
100-600-6123	Post Retirement Medical Insur.	\$ 5,344.01	\$ 6,064.55	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
100-600-6125	Dental Insurance	\$ 6,778.34	\$ 8,995.41	\$ 10,655.00	\$ 10,655.00	\$ 11,992.20
100-600-6130	Vision Insurance	\$ 1,141.37	\$ 1,444.83	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
100-600-6135	Life Insurance	\$ 1,546.80	\$ 1,894.03	\$ 1,893.00	\$ 1,893.00	\$ 1,935.72
100-600-6145	Tuition Reimbursement	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
100-600-6155	Def. Compensation Match	\$ -	\$ -	\$ -	\$ -	\$ 5,566.98
100-600-6222	IT - Services	\$ 9,337.17	\$ 8,776.55	\$ 11,272.00	\$ 11,272.00	\$ 17,908.00
100-600-6223	Tourism	\$ 1,049.38	\$ 2,667.86	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
100-600-6240	General Contract Services	\$ 10,723.26	\$ 12,866.21	\$ 12,000.00	\$ 34,059.00	\$ 14,500.00
100-600-6310	Facility Maintenance	\$ 10,643.04	\$ 10,097.31	\$ 10,600.00	\$ 7,371.00	\$ 8,540.00
100-600-6315	Vehicle Maintenance	\$ 3,009.37	\$ 2,438.13	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00
100-600-6410	Departmental Supplies	\$ 3,349.14	\$ 8,787.94	\$ 9,420.00	\$ 15,276.00	\$ 9,420.00
100-600-6420	Janitorial Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
100-600-6425	Fuel	\$ 2,088.99	\$ 3,063.69	\$ 2,800.00	\$ 2,800.00	\$ 3,400.00
100-600-6440	Uniforms	\$ -	\$ -	\$ -	\$ 830.00	\$ 500.00
100-600-6500	Rents & Leases - Equipment	\$ 6,873.93	\$ 5,668.90	\$ 7,091.00	\$ 7,091.00	\$ 7,850.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
100-600-6505	Rents & Lease - Buildings/Prop	\$ 10,324.70	\$ 7,051.64	\$ 17,660.00	\$ 43,188.00	\$ 29,360.00
100-600-6605	Advertising	\$ 14,630.64	\$ 14,572.46	\$ 20,000.00	\$ 20,000.00	\$ 25,000.00
100-600-6610	Training & Travel	\$ 2,233.22	\$ 8,589.07	\$ 8,078.00	\$ 8,078.00	\$ 8,078.00
100-600-6620	Memberships & Subscriptions	\$ 1,426.66	\$ 1,742.43	\$ 1,410.00	\$ 1,410.00	\$ 1,410.00
100-600-6625	Medical Services	\$ 134.00	\$ 215.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-600-6680	Grant Expenditure	\$ -	\$ -	\$ -	\$ 190,000.00	\$ -
100-600-6700	Telephone	\$ 1,840.43	\$ 2,705.33	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
100-600-6710	Utilities - Buildings	\$ 3,106.30	\$ -	\$ -	\$ -	\$ -
100-600-7501	Computer Equipment	\$ 1,855.20	\$ 2,730.61	\$ -	\$ 2,295.00	\$ 7,000.00
100-600-7503	Equipment	\$ -	\$ 8,750.00	\$ -	\$ -	\$ -
100-600-7504	Vehicle	\$ 21,569.60	\$ -	\$ -	\$ -	\$ -
100-600-7550	Improvements Expense	\$ -	\$ 42,000.00	\$ -	\$ -	\$ -
100-600-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00
600	Recreation - Admin	\$ 610,204.09	\$ 745,538.53	\$ 769,480.00	\$ 1,042,958.36	\$ 1,019,010.57
605	Recreation - Program					
100-605-6001	Salaries & Wages, Full-Time	\$ 19,700.02	\$ 20,048.65	\$ 18,013.00	\$ 19,893.08	\$ 110,844.50
100-605-6002	Salaries & Wages, Part-Time	\$ 7.00	\$ -	\$ -	\$ -	\$ 47,000.00
100-605-6004	Salaries & Wages, PT Programs	\$ 875.50	\$ 1,218.58	\$ 9,000.00	\$ 9,000.00	\$ 17,000.00
100-605-6005	Overtime	\$ -	\$ 36.95	\$ -	\$ -	\$ -
100-605-6009	Salaries & Wages, COVID 19	\$ 1,548.31	\$ -	\$ -	\$ -	\$ -
100-605-6011	Leave Payout	\$ -	\$ 2,465.87	\$ 121.00	\$ 121.00	\$ 286.92
100-605-6100	FICA/Medicare - Employer	\$ 355.38	\$ 402.51	\$ 951.00	\$ 978.26	\$ 2,299.91
100-605-6105	Retirement	\$ 2,138.27	\$ 2,063.42	\$ 1,386.00	\$ 1,526.44	\$ 8,512.86
100-605-6110	Worker's Compensation	\$ 1,689.40	\$ 653.98	\$ 49.00	\$ 49.00	\$ 270.54
100-605-6115	Unemployment Insurance	\$ 1,062.72	\$ -	\$ 1,063.00	\$ 1,063.00	\$ -
100-605-6120	Medical Insurance	\$ 3,354.82	\$ 2,203.79	\$ 2,121.00	\$ 2,121.00	\$ 38,099.24
100-605-6123	Post Retirement Medical Insur.	\$ 369.46	\$ 314.07	\$ 210.00	\$ 210.00	\$ 1,386.00
100-605-6125	Dental Insurance	\$ 591.26	\$ 633.77	\$ 533.00	\$ 533.00	\$ 3,957.43
100-605-6130	Vision Insurance	\$ 101.68	\$ 94.79	\$ 75.00	\$ 75.00	\$ 495.00
100-605-6135	Life Insurance	\$ 108.99	\$ 117.13	\$ 94.00	\$ 94.00	\$ 617.88
100-605-6222	IT - Services	\$ 30,260.34	\$ 3,266.60	\$ 3,606.00	\$ 3,606.00	\$ 8,453.00
100-605-6605	Advertising	\$ 161.50	\$ -	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00
100-605-6610	Training & Travel	\$ -	\$ -	\$ 32.00	\$ 32.00	\$ 32.00
100-605-6625	Medical Services	\$ -	\$ 261.00	\$ 500.00	\$ 500.00	\$ 500.00
100-605-6700	Telephone	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
100-605-6899	Rec Ware/Credit Card Fee	\$ 4,025.00	\$ 5,910.00	\$ 9,424.00	\$ 9,424.00	\$ 9,895.00
100-605-6940	Contract Programs	\$ 2,126.33	\$ 740.13	\$ 2,800.00	\$ 2,800.00	\$ 4,000.00
100-605-6965	Red Cross Classes	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00
100-605-6975	New Programs	\$ 2,328.60	\$ 1,145.72	\$ 1,340.00	\$ 1,340.00	\$ 1,340.00
100-605-6976	Special Events	\$ 81.84	\$ 2,252.02	\$ 2,000.00	\$ 7,500.00	\$ 9,500.00
100-605-6989	Farm to Fork	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00
605	Recreation - Program	\$ 70,886.42	\$ 43,828.98	\$ 55,018.00	\$ 62,565.78	\$ 282,190.28
606	Youth Development and Camps					
100-606-6001	Salaries & Wages, Full-Time	\$ 23,089.83	\$ 1,015.17	\$ 38,393.00	\$ 42,224.83	\$ 104,355.50
100-606-6002	Salaries & Wages, Part-Time	\$ 4.94	\$ 793.76	\$ -	\$ -	\$ -
100-606-6003	Salaries & Wages, PYOSE Grant	\$ -	\$ -	\$ -	\$ -	\$ 26,728.00
100-606-6004	Salaries & Wages, PT Programs	\$ 8,751.24	\$ 17,472.67	\$ 35,900.00	\$ 35,900.00	\$ 48,181.00
100-606-6005	Overtime	\$ -	\$ 20.62	\$ -	\$ -	\$ -
100-606-6009	Salaries & Wages, COVID 19	\$ 1,183.06	\$ -	\$ -	\$ -	\$ -
100-606-6011	Leave Payout	\$ -	\$ 2,890.30	\$ 877.00	\$ 877.00	\$ 1,580.51
100-606-6100	FICA/Medicare - Employer	\$ 987.56	\$ 1,440.33	\$ 3,316.00	\$ 3,371.56	\$ 4,282.42
100-606-6105	Retirement	\$ 2,459.69	\$ 114.45	\$ 12,740.00	\$ 13,251.55	\$ 16,416.68
100-606-6106	HRA	\$ -	\$ -	\$ -	\$ -	\$ 9,062.04
100-606-6110	Worker's Compensation	\$ (284.49)	\$ (4.15)	\$ 105.00	\$ 105.00	\$ 254.70
100-606-6115	Unemployment Insurance	\$ 5,988.46	\$ 333.48	\$ 5,988.00	\$ 5,988.00	\$ 333.48
100-606-6120	Medical Insurance	\$ 3,071.58	\$ 260.38	\$ 5,303.00	\$ 5,303.00	\$ 5,693.83
100-606-6123	Post Retirement Medical Insur.	\$ 439.28	\$ 40.24	\$ 420.00	\$ 420.00	\$ 1,260.00
100-606-6125	Dental Insurance	\$ 675.87	\$ 73.20	\$ 1,065.00	\$ 1,065.00	\$ 3,597.66
100-606-6130	Vision Insurance	\$ 116.10	\$ 9.94	\$ 150.00	\$ 150.00	\$ 450.00
100-606-6135	Life Insurance	\$ 134.44	\$ 11.14	\$ 171.00	\$ 171.00	\$ 389.82
100-606-6145	Tuition Reimbursement	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-606-6222	IT - Services	\$ 3,273.20	\$ 3,112.05	\$ 1,803.00	\$ 1,803.00	\$ 2,818.00
100-606-6410	Departmental Supplies	\$ 739.93	\$ 842.18	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
100-606-6605	Advertising	\$ 63.70	\$ 161.00	\$ 500.00	\$ 500.00	\$ 500.00
100-606-6610	Training & Travel	\$ 794.00	\$ 965.90	\$ 1,621.00	\$ 1,621.00	\$ 1,621.00
100-606-6625	Medical Services	\$ -	\$ 1,480.00	\$ 500.00	\$ 500.00	\$ 500.00
100-606-6680	Grant Expenditure	\$ -	\$ -	\$ -	\$ -	\$ 246,932.00
100-606-6700	Telephone	\$ -	\$ -	\$ -	\$ -	\$ 1,440.00
100-606-6975	New Programs	\$ 80.86	\$ 675.06	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-606-6988	Day Camp	\$ 12,220.22	\$ 11,739.43	\$ 16,000.00	\$ 13,000.00	\$ 25,923.00
606	Youth Development and Camps	\$ 63,789.47	\$ 43,447.15	\$ 128,352.00	\$ 129,750.94	\$ 505,819.64
607	Recreation Sports					
100-607-6001	Salaries & Wages, Full-Time	\$ 57,331.82	\$ 24,096.68	\$ 43,285.00	\$ 49,472.01	\$ 162,075.00
100-607-6002	Salaries & Wages, PT Clerical	\$ 172.57	\$ 2,371.35	\$ 3,641.00	\$ 3,641.00	\$ 28,353.00
100-607-6003	Salaries & Wages, PT Maintenance	\$ -	\$ 16.75	\$ -	\$ -	\$ -
100-607-6004	Salaries & Wages, PT Programs	\$ 20,543.57	\$ 79,656.51	\$ 85,000.00	\$ 121,000.00	\$ 161,158.00
100-607-6005	Overtime	\$ -	\$ 30.92	\$ -	\$ -	\$ -
100-607-6009	Salaries & Wages, COVID 19	\$ 1,827.31	\$ -	\$ -	\$ -	\$ -
100-607-6011	Leave Payout	\$ -	\$ 4,752.72	\$ -	\$ -	\$ -
100-607-6100	FICA/Medicare - Employer	\$ 2,361.12	\$ 6,792.07	\$ 7,409.00	\$ 7,498.71	\$ 9,131.12
100-607-6105	Retirement	\$ 8,685.83	\$ 3,774.15	\$ 3,397.00	\$ 3,859.17	\$ 12,447.36
100-607-6110	Worker's Compensation	\$ 1,189.76	\$ 1,105.61	\$ 119.00	\$ 119.00	\$ 8,471.99
100-607-6115	Unemployment Insurance	\$ 10,432.95	\$ 516.92	\$ 10,433.00	\$ 10,433.00	\$ 516.92
100-607-6120	Medical Insurance	\$ 7,795.24	\$ 3,410.77	\$ 21,004.00	\$ 21,004.00	\$ 34,697.05
100-607-6123	Post Retirement Medical Insur.	\$ 1,069.66	\$ 435.79	\$ 840.00	\$ 840.00	\$ 1,680.00
100-607-6125	Dental Insurance	\$ 1,577.57	\$ 678.15	\$ 2,131.00	\$ 2,131.00	\$ 4,796.88
100-607-6130	Vision Insurance	\$ 270.38	\$ 103.23	\$ 300.00	\$ 300.00	\$ 600.00
100-607-6135	Life Insurance	\$ 316.83	\$ 120.98	\$ 382.00	\$ 382.00	\$ 589.37
100-607-6145	Tuition Reimbursement	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-607-6222	IT - Services	\$ 3,495.00	\$ 3,231.93	\$ 7,212.00	\$ 7,212.00	\$ 14,088.00
100-607-6410	Departmental Supplies	\$ 725.56	\$ 1,016.21	\$ 1,000.00	\$ 1,000.00	\$ 4,250.00
100-607-6605	Advertising	\$ 63.70	\$ -	\$ 1,500.00	\$ 719.00	\$ 500.00
100-607-6610	Training & Travel	\$ 888.00	\$ 1,092.00	\$ 2,340.00	\$ 2,340.00	\$ 2,340.00
100-607-6625	Medical Services	\$ -	\$ 1,054.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-607-6700	Telephone	\$ -	\$ -	\$ -	\$ -	\$ 1,440.00
100-607-6905	Tiny Tots Program	\$ 2,091.80	\$ -	\$ -	\$ -	\$ 5,975.00
100-607-6926	Patterson Youth Basketball	\$ 7,489.22	\$ 7,029.41	\$ 8,000.00	\$ 8,000.00	\$ 12,245.00
100-607-6927	Teen Hero/Jr Giant	\$ -	\$ 224.25	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00
100-607-6928	Youth Flag Football	\$ 1,163.90	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,640.00
100-607-6930	Youth Soccer	\$ 6,040.11	\$ 7,514.88	\$ 8,000.00	\$ 8,000.00	\$ 14,695.00
100-607-6950	Adult Programs	\$ 1,255.68	\$ 256.89	\$ 5,550.00	\$ 5,550.00	\$ 10,738.00
100-607-6975	New Programs	\$ -	\$ 3,333.59	\$ 3,500.00	\$ 3,500.00	\$ 7,000.00
100-607-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
607	Recreation Sports	\$ 136,787.58	\$ 152,615.76	\$ 221,043.00	\$ 263,000.89	\$ 505,427.69
610	Aquatic Center					
100-610-6001	Salaries & Wages, Full-Time	\$ 82,595.69	\$ 88,030.38	\$ 113,057.00	\$ 144,772.40	\$ 159,475.25
100-610-6002	Salaries & Wages, Part-Time	\$ 2,060.15	\$ 7,340.00	\$ 3,641.00	\$ 3,641.00	\$ 16,875.00
100-610-6003	Sal & Wages, PT Sports & Maint	\$ 8,846.72	\$ 12,963.29	\$ 8,805.00	\$ 8,805.00	\$ 22,701.00
100-610-6004	Salaries & Wages, PT Programs	\$ 76,951.08	\$ 149,589.51	\$ 185,680.00	\$ 235,680.00	\$ 239,054.00
100-610-6005	Overtime	\$ 4,766.02	\$ 5,337.30	\$ 8,000.00	\$ 5,258.00	\$ 5,258.00
100-610-6009	Salaries & Wages, COVID 19	\$ 3,557.55	\$ -	\$ -	\$ -	\$ -
100-610-6011	Leave Payout	\$ -	\$ 6,047.10	\$ 1,804.00	\$ 1,804.00	\$ 1,401.03
100-610-6100	FICA/Medicare - Employer	\$ 7,391.59	\$ 14,139.13	\$ 16,938.00	\$ 17,397.66	\$ 17,605.35
100-610-6105	Retirement	\$ 14,080.52	\$ 11,747.63	\$ 18,387.00	\$ 21,057.33	\$ 20,143.22
100-610-6110	Worker's Compensation	\$ 7,662.83	\$ 4,709.99	\$ 5,401.00	\$ 5,451.00	\$ 5,845.01
100-610-6115	Unemployment Insurance	\$ 13,527.52	\$ 4,085.31	\$ 13,528.00	\$ 13,528.00	\$ 4,085.31
100-610-6120	Medical Insurance	\$ 20,808.35	\$ 20,944.88	\$ 2,121.00	\$ 2,121.00	\$ 26,191.58
100-610-6123	Post Retirement Medical Insur.	\$ 1,473.66	\$ 1,452.97	\$ 1,260.00	\$ 1,470.00	\$ 1,470.00
100-610-6125	Dental Insurance	\$ 2,085.87	\$ 2,428.10	\$ 3,196.00	\$ 3,729.00	\$ 4,197.27
100-610-6130	Vision Insurance	\$ 356.12	\$ 397.30	\$ 450.00	\$ 525.00	\$ 525.00
100-610-6135	Life Insurance	\$ 418.43	\$ 515.87	\$ 115.00	\$ 115.00	\$ 727.05
100-610-6145	Tuition Reimbursement	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-610-6147	Moving Expense	\$ 500.00	\$ -	\$ -	\$ -	\$ -
100-610-6222	IT - Services	\$ 1,992.93	\$ 1,636.54	\$ 7,212.00	\$ 7,212.00	\$ 14,088.00
100-610-6240	General Contract Services	\$ 6,152.57	\$ 15,183.47	\$ 13,277.00	\$ 13,277.00	\$ 16,000.00
100-610-6310	Facility Maintenance	\$ 3,743.49	\$ 15,495.12	\$ 14,700.00	\$ 14,700.00	\$ 16,440.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
100-610-6410	Departmental Supplies	\$ 458.47	\$ 1,498.20	\$ 3,500.00	\$ 2,719.00	\$ 3,500.00
100-610-6411	Swim Team Expenses	\$ 312.00	\$ 2,257.32	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
100-610-6412	Departmental Supplies-Programs	\$ 9,949.45	\$ 12,404.86	\$ 15,760.00	\$ 15,760.00	\$ 15,760.00
100-610-6420	Janitorial Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00
100-610-6430	Chemicals	\$ 29,097.10	\$ 23,166.71	\$ 29,500.00	\$ 29,500.00	\$ 29,500.00
100-610-6435	Safety Supplies	\$ 3,302.15	\$ 3,055.00	\$ 8,300.00	\$ 8,300.00	\$ 8,300.00
100-610-6440	Uniforms	\$ 1,356.54	\$ 4,581.20	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00
100-610-6500	Rents & Leases - Equipment	\$ 1,993.55	\$ 3,454.44	\$ 2,057.00	\$ 2,057.00	\$ 2,300.00
100-610-6605	Advertising	\$ 442.39	\$ 96.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-610-6610	Training & Travel	\$ 666.87	\$ 4,037.74	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
100-610-6620	Memberships & Subscriptions	\$ 31.67	\$ 82.43	\$ 200.00	\$ 200.00	\$ 200.00
100-610-6625	Medical Services	\$ 32.00	\$ 3,440.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
100-610-6705	Utilities	\$ 43,575.14	\$ 49,803.28	\$ 40,000.00	\$ 40,000.00	\$ 60,000.00
100-610-6760	Permits & Fees	\$ 970.00	\$ 970.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
100-610-6985	Concession Stand	\$ 560.23	\$ 6,209.14	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
100-610-7501	Computer Equipment	\$ -	\$ -	\$ -	\$ 781.00	\$ -
100-610-7550	Improvements Expense	\$ -	\$ 343,690.43	\$ 123,000.00	\$ 123,000.00	\$ 227,000.00
100-610-7560	Machinery & Equipment Expense	\$ 789.06	\$ 26,752.71	\$ 29,000.00	\$ 29,000.00	\$ 29,000.00
610	Aquatic Center	\$ 352,507.71	\$ 847,543.35	\$ 691,789.00	\$ 774,760.39	\$ 971,742.07
611	Hamon Senior Center					
100-611-6001	Salaries & Wages, Full-Time	\$ 120,820.59	\$ 142,536.13	\$ 206,009.00	\$ 249,190.89	\$ 276,171.00
100-611-6002	Salaries & Wages, Part-Time	\$ 4,203.75	\$ 17,618.68	\$ 34,958.00	\$ 34,958.00	\$ 34,958.00
100-611-6003	Salaries & Wages, PT Maintenance	\$ 154.00	\$ 28,915.85	\$ 12,830.00	\$ 39,191.00	\$ 25,295.00
100-611-6004	Salaries & Wages, PT Programs	\$ 10,836.78	\$ 40,611.49	\$ 51,887.00	\$ 69,994.00	\$ 51,887.00
100-611-6005	Overtime	\$ 4,852.49	\$ 5,268.41	\$ 3,000.00	\$ 5,742.00	\$ 5,742.00
100-611-6009	Salaries & Wages, COVID 19	\$ 2,626.60	\$ -	\$ -	\$ -	\$ -
100-611-6011	Leave Payout	\$ -	\$ 1,909.27	\$ 2,082.00	\$ 2,203.00	\$ 860.76
100-611-6100	FICA/Medicare - Employer	\$ 2,568.11	\$ 7,002.57	\$ 10,686.00	\$ 11,265.82	\$ 11,685.60
100-611-6105	Retirement	\$ 18,030.72	\$ 16,327.20	\$ 25,601.00	\$ 28,884.40	\$ 29,105.45
100-611-6110	Workers Compensation	\$ 10,157.19	\$ 6,660.64	\$ 15,956.00	\$ 16,005.00	\$ 13,043.21
100-611-6115	Unemployment Insurance	\$ 2,370.65	\$ 202.23	\$ 2,371.00	\$ 2,371.00	\$ 202.23
100-611-6120	Medical Insurance	\$ 24,410.62	\$ 25,241.64	\$ 18,769.00	\$ 20,890.00	\$ 60,888.63
100-611-6123	Post Retirement Medical Insur.	\$ 1,526.48	\$ 1,835.24	\$ 1,680.00	\$ 1,890.00	\$ 3,150.00
100-611-6125	Dental Insurance	\$ 2,820.25	\$ 3,630.54	\$ 4,262.00	\$ 4,795.00	\$ 8,994.15
100-611-6130	Vision Insurance	\$ 479.61	\$ 589.54	\$ 600.00	\$ 675.00	\$ 1,125.00
100-611-6135	Life Insurance	\$ 628.56	\$ 795.31	\$ 417.00	\$ 511.00	\$ 1,073.99
100-611-6145	Tuition Reimbursement	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-611-6147	Moving Expense	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
100-611-6222	IT - Services	\$ 5,667.50	\$ 4,884.07	\$ 5,409.00	\$ 5,409.00	\$ 8,453.00
100-611-6240	General Contract Services	\$ 16,284.86	\$ 21,987.47	\$ 18,353.00	\$ 28,353.00	\$ 28,353.00
100-611-6310	Maintenance	\$ 14,057.32	\$ 25,027.51	\$ 25,000.00	\$ 25,000.00	\$ 20,000.00
100-611-6410	Departmental Supplies	\$ 1,832.93	\$ 2,237.34	\$ 2,300.00	\$ 2,300.00	\$ 2,530.00
100-611-6411	Departmental Supplies-Programs	\$ 10,674.26	\$ 10,043.95	\$ 9,075.00	\$ 21,575.00	\$ 10,000.00
100-611-6420	Janitorial Supplies	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
100-611-6425	Fuel	\$ 38.24	\$ 1,433.32	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-611-6440	Uniforms	\$ 500.00	\$ 1,337.30	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
100-611-6500	Rents & Leases - Equipment	\$ 1,955.31	\$ 1,498.93	\$ 2,017.00	\$ 2,017.00	\$ 2,250.00
100-611-6605	Advertising	\$ 500.00	\$ 559.00	\$ 1,175.00	\$ 1,175.00	\$ 1,245.00
100-611-6610	Training & Travel	\$ 729.00	\$ 2,109.70	\$ 2,625.00	\$ 2,625.00	\$ 3,000.00
100-611-6620	Memberships & Subscriptions	\$ 181.67	\$ 232.43	\$ 200.00	\$ 200.00	\$ 400.00
100-611-6625	Medical Services	\$ -	\$ -	\$ -	\$ -	\$ 250.00
100-611-6705	Utilities	\$ 19,701.74	\$ 25,695.89	\$ 22,400.00	\$ 22,400.00	\$ 22,400.00
100-611-6760	Permits & Fees	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-611-6881	Access to Technology Pro. Exp.	\$ -	\$ -	\$ -	\$ 102,976.00	\$ -
100-611-7550	Improvements Expense	\$ -	\$ 21,000.00	\$ 249,000.00	\$ 249,000.00	\$ 265,000.00
100-611-7560	Machinery & Equipment Expense	\$ 1,927.99	\$ -	\$ -	\$ 17,900.00	\$ -
611	Hamon Senior Center	\$ 281,537.22	\$ 417,191.65	\$ 732,912.00	\$ 973,746.11	\$ 897,313.02
612	Teen Center					
100-612-6001	Salaries & Wages, Full-Time	\$ 28,611.28	\$ 29,455.58	\$ 38,393.00	\$ 42,224.83	\$ 47,301.50
100-612-6002	Salaries & Wages, Part-Time	\$ 7.00	\$ (250.60)	\$ -	\$ -	\$ -
100-612-6004	Salaries & Wages - PT Programs	\$ 3,267.22	\$ 8,827.29	\$ 32,144.00	\$ 32,144.00	\$ 40,000.00
100-612-6005	Overtime	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
100-612-6009	Salaries & Wages, COVID 19	\$ 70.28	\$ -	\$ -	\$ -	\$ -

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
100-612-6011	Leave Payout	\$ -	\$ 556.37	\$ 877.00	\$ 877.00	\$ 1,580.51
100-612-6100	FICA/Medicare - Employer	\$ 628.31	\$ 1,069.80	\$ 3,036.00	\$ 3,091.56	\$ 3,175.06
100-612-6105	Retirement	\$ 6,339.59	\$ 5,134.60	\$ 12,740.00	\$ 13,251.55	\$ 12,034.94
100-612-6110	Worker's Compensation	\$ 2,027.66	\$ 1,450.00	\$ 105.00	\$ 105.00	\$ 115.45
100-612-6115	Unemployment Insurance	\$ 356.50	\$ -	\$ 357.00	\$ 357.00	\$ -
100-612-6120	Medical Insurance	\$ 3,992.89	\$ 4,027.10	\$ 5,303.00	\$ 5,303.00	\$ 5,693.83
100-612-6123	Post Retirement Medical Insur.	\$ 500.26	\$ 498.65	\$ 420.00	\$ 420.00	\$ 420.00
100-612-6125	Dental Insurance	\$ 704.82	\$ 762.08	\$ 1,065.00	\$ 1,065.00	\$ 1,199.22
100-612-6130	Vision Insurance	\$ 120.17	\$ 117.91	\$ 150.00	\$ 150.00	\$ 150.00
100-612-6135	Life Insurance	\$ 143.91	\$ 139.05	\$ 171.00	\$ 171.00	\$ 173.82
100-612-6222	IT - Services	\$ 1,756.41	\$ 1,591.60	\$ 1,803.00	\$ 1,803.00	\$ 2,927.00
100-612-6410	Departmental Supplies	\$ 283.97	\$ -	\$ -	\$ -	\$ -
100-612-6411	Departmental Supplies-Programs	\$ 5,271.20	\$ 17,932.79	\$ 13,000.00	\$ 11,214.00	\$ 16,073.00
100-612-6440	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ 500.00
100-612-6610	Training & Travel	\$ 1,353.00	\$ 1,588.69	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
100-612-6625	Medical Services	\$ 64.00	\$ -	\$ 200.00	\$ 200.00	\$ 200.00
100-612-6700	Telephone	\$ -	\$ -	\$ -	\$ -	\$ 1,680.00
100-612-7501	Computer Equipment	\$ -	\$ -	\$ -	\$ 1,786.00	\$ -
612	Teen Center	\$ 55,498.47	\$ 72,900.91	\$ 112,664.00	\$ 117,062.94	\$ 136,124.33
700	Building Maintenance					
100-700-6001	Salaries & Wages, Full-Time	\$ 99,018.36	\$ 105,278.73	\$ 105,339.00	\$ 119,445.15	\$ 114,166.00
100-700-6002	Salaries & Wages, Part-Time	\$ 14,974.88	\$ 34,550.96	\$ 62,208.00	\$ 62,208.00	\$ 65,664.00
100-700-6005	Overtime	\$ 9,266.52	\$ 9,009.92	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
100-700-6009	Salaries & Wages, COVID 19	\$ 1,477.51	\$ 1,394.66	\$ -	\$ -	\$ -
100-700-6100	FICA/Medicare - Employer	\$ 2,537.21	\$ 4,282.65	\$ 6,475.00	\$ 6,679.54	\$ 6,714.20
100-700-6105	Retirement	\$ 11,198.54	\$ 7,294.81	\$ 8,196.00	\$ 9,249.73	\$ 8,767.95
100-700-6106	HRA	\$ -	\$ 6,717.64	\$ -	\$ -	\$ -
100-700-6110	Worker's Compensation	\$ 9,253.57	\$ 11,750.05	\$ 10,765.00	\$ 10,765.00	\$ 11,495.96
100-700-6115	Unemployment Insurance	\$ 317.14	\$ 35.53	\$ 317.00	\$ 317.00	\$ 35.53
100-700-6120	Medical Insurance	\$ 31,437.43	\$ 23,603.23	\$ 43,062.00	\$ 43,062.00	\$ 32,796.47
100-700-6123	Post Retirement Medical Insur.	\$ 2,082.50	\$ 1,748.28	\$ 1,680.00	\$ 1,680.00	\$ 1,680.00
100-700-6125	Dental Insurance	\$ 3,642.66	\$ 4,197.69	\$ 4,262.00	\$ 4,262.00	\$ 4,796.88
100-700-6130	Vision Insurance	\$ 630.85	\$ 608.90	\$ 600.00	\$ 600.00	\$ 600.00
100-700-6135	Life Insurance	\$ 744.37	\$ 730.40	\$ 1,133.00	\$ 1,133.00	\$ 570.12
100-700-6145	Tuition Reimbursement	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-700-6222	IT - Services	\$ 3,069.12	\$ 2,209.05	\$ 3,705.00	\$ 3,705.00	\$ 5,782.00
100-700-6240	General Contract Services	\$ 25,310.48	\$ 19,231.20	\$ 42,680.00	\$ 36,680.00	\$ 52,180.00
100-700-6305	Building Maintenance	\$ 29,185.10	\$ 23,590.03	\$ 30,100.00	\$ 35,100.00	\$ 31,600.00
100-700-6307	Building Maintenance (CtrBldg)	\$ 591.46	\$ 1,314.52	\$ 2,000.00	\$ 3,000.00	\$ 2,000.00
100-700-6315	Vehicle & Equip Maintenance	\$ 2,390.91	\$ 2,710.57	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
100-700-6410	Departmental Supplies	\$ 3,532.82	\$ 3,985.50	\$ 3,500.00	\$ 3,500.00	\$ 4,000.00
100-700-6415	Small Tools/Shop Supplies	\$ 2,211.08	\$ 985.55	\$ 2,090.00	\$ 4,090.00	\$ 2,800.00
100-700-6420	Janitorial Supplies	\$ 9,071.38	\$ 9,983.24	\$ 8,700.00	\$ 8,700.00	\$ 11,700.00
100-700-6425	Fuel	\$ 4,964.13	\$ 12,063.29	\$ 6,600.00	\$ 6,600.00	\$ 9,600.00
100-700-6435	Safety Supplies	\$ 163.83	\$ 247.05	\$ 500.00	\$ 500.00	\$ 1,000.00
100-700-6440	Uniforms	\$ 1,676.98	\$ 2,163.31	\$ 1,600.00	\$ 3,600.00	\$ 2,000.00
100-700-6500	Rents & Leases - Equipment	\$ -	\$ -	\$ 160.00	\$ 160.00	\$ 200.00
100-700-6610	Training & Travel	\$ -	\$ 45.23	\$ 1,600.00	\$ 600.00	\$ 1,600.00
100-700-6700	Telephone	\$ 3,394.38	\$ 3,662.11	\$ 3,000.00	\$ 5,700.00	\$ 4,000.00
100-700-6710	Utilities - Building	\$ 46,947.82	\$ 49,182.16	\$ 50,000.00	\$ 42,800.00	\$ 50,000.00
100-700-6760	Permits & Fees	\$ 1,477.00	\$ 3,426.70	\$ 1,750.00	\$ 3,250.00	\$ 2,250.00
100-700-7550	Improvements Expense	\$ 10,500.57	\$ -	\$ -	\$ -	\$ 25,000.00
700	Building Maintenance	\$ 331,068.60	\$ 346,002.96	\$ 417,522.00	\$ 432,886.42	\$ 468,499.11
701	Dept					
100-701-6305	Building Maintenance	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
701	Dept	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
705	Sports Park Maintenance					
100-705-6001	Salaries & Wages, Full-Time	\$ 64,613.17	\$ 80,992.97	\$ 78,885.00	\$ 88,235.03	\$ 99,004.25
100-705-6002	Salaries & Wages, Part-Time	\$ 651.41	\$ 1,086.59	\$ -	\$ -	\$ -
100-705-6003	Sal & Wage, PT Sports and Main	\$ -	\$ 2,998.87	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
100-705-6004	Sal & Wage, PT Maintenance	\$ 15,130.19	\$ 29,372.65	\$ 36,500.00	\$ 36,500.00	\$ 56,030.00
100-705-6005	Overtime	\$ 9,733.39	\$ 10,383.97	\$ 7,288.00	\$ 7,288.00	\$ 7,288.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
100-705-6009	Salaries & Wages, COVID 19	\$ 2,805.56	\$ 416.64	\$ -	\$ -	\$ -
100-705-6011	Leave Payout	\$ -	\$ 31.66	\$ 35.00	\$ 35.00	\$ -
100-705-6100	FICA/Medicare - Employer	\$ 2,277.44	\$ 3,930.23	\$ 4,807.00	\$ 4,942.58	\$ 6,592.52
100-705-6105	Retirement	\$ 7,407.16	\$ 5,623.88	\$ 6,097.00	\$ 6,795.45	\$ 7,603.53
100-705-6106	HRA	\$ 7,594.32	\$ 8,003.10	\$ 8,320.00	\$ 8,320.00	\$ 9,062.04
100-705-6110	Worker's Compensation	\$ 7,297.83	\$ 7,401.28	\$ 7,304.00	\$ 7,304.00	\$ 8,703.61
100-705-6115	Unemployment Insurance	\$ 2,775.58	\$ -	\$ 2,776.00	\$ 2,776.00	\$ -
100-705-6120	Medical Insurance	\$ 2,211.24	\$ 2,126.52	\$ 2,121.00	\$ 2,121.00	\$ 2,277.53
100-705-6123	Post Retirement Medical Insur.	\$ 1,208.03	\$ 1,513.06	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00
100-705-6125	Dental Insurance	\$ 1,833.97	\$ 2,449.53	\$ 2,664.00	\$ 2,664.00	\$ 2,998.05
100-705-6130	Vision Insurance	\$ 314.69	\$ 370.08	\$ 375.00	\$ 375.00	\$ 375.00
100-705-6135	Life Insurance	\$ 396.83	\$ 481.99	\$ 474.00	\$ 474.00	\$ 116.49
100-705-6145	Tuition Reimbursement	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
100-705-6147	Moving Expense	\$ 500.00	\$ -	\$ -	\$ -	\$ -
100-705-6220	Technical Services	\$ 31.67	\$ -	\$ -	\$ -	\$ -
100-705-6222	IT - Services	\$ 1,578.06	\$ 1,581.88	\$ 5,409.00	\$ 5,409.00	\$ 8,453.00
100-705-6240	General Contract Services	\$ 6,129.73	\$ 6,600.94	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
100-705-6310	Facility Maintenance	\$ 21,237.85	\$ 11,946.63	\$ 20,000.00	\$ 20,000.00	\$ 24,000.00
100-705-6315	Vehicle Maintenance	\$ 6,236.82	\$ 2,517.15	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
100-705-6316	Vandalism & Unexpected Repairs	\$ 1,135.50	\$ 1,097.47	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
100-705-6410	Departmental Supplies	\$ 1,182.45	\$ 1,111.72	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-705-6415	Small Tools/Shop Supplies	\$ 1,510.36	\$ 989.03	\$ 1,500.00	\$ 1,500.00	\$ 2,500.00
100-705-6420	Janitorial Supplies	\$ 1,163.36	\$ 2,431.71	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
100-705-6425	Fuel	\$ 2,136.14	\$ 5,162.50	\$ 5,500.00	\$ 5,500.00	\$ 6,600.00
100-705-6430	Chemicals	\$ 2,398.63	\$ 3,549.05	\$ 5,800.00	\$ 5,800.00	\$ 5,800.00
100-705-6435	Safety Supplies	\$ 258.03	\$ 250.00	\$ 751.00	\$ 751.00	\$ 751.00
100-705-6440	Uniforms	\$ 1,356.27	\$ 1,846.92	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
100-705-6500	Rents & Leases - Equipment	\$ 100.00	\$ -	\$ 103.00	\$ 103.00	\$ 150.00
100-705-6605	Advertising	\$ 63.70	\$ -	\$ 100.00	\$ 100.00	\$ 1,100.00
100-705-6610	Training & Travel	\$ 945.00	\$ 4,032.45	\$ 6,154.00	\$ 6,154.00	\$ 7,385.00
100-705-6620	Memberships & Subscriptions	\$ 580.00	\$ 852.43	\$ 1,320.00	\$ 1,320.00	\$ 1,320.00
100-705-6625	Medical Services	\$ 87.00	\$ 911.50	\$ 500.00	\$ 500.00	\$ 500.00
100-705-6700	Telephone	\$ 3,097.95	\$ 2,304.99	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
100-705-6705	Utilities - Water	\$ 94,131.38	\$ 93,186.46	\$ 94,000.00	\$ 94,000.00	\$ 94,000.00
100-705-6760	Permits & Fees	\$ 471.00	\$ 496.00	\$ 600.00	\$ 600.00	\$ 600.00
100-705-7504	Vehicle	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -
100-705-7550	Improvements Expense	\$ -	\$ 23,298.35	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
100-705-7560	Machinery & Equipment Expense	\$ 12,799.32	\$ -	\$ -	\$ -	\$ -
705	Sports Park Maintenance	\$ 285,381.03	\$ 321,350.20	\$ 541,333.00	\$ 601,517.06	\$ 595,160.02
710	Park Maintenance					
100-710-6001	Salaries & Wages, Full-Time	\$ 740,848.46	\$ 783,337.01	\$ 973,235.00	\$ 1,028,469.36	\$ 1,217,808.67
100-710-6002	Salaries & Wages, Part-Time	\$ 55,311.03	\$ 113,297.21	\$ 98,208.00	\$ 98,208.00	\$ 127,664.00
100-710-6005	Overtime	\$ 13,339.48	\$ 17,196.09	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
100-710-6009	Salaries & Wages, COVID 19	\$ 3,373.32	\$ 2,945.32	\$ -	\$ -	\$ -
100-710-6011	Leave Payout	\$ 939.86	\$ 17,245.30	\$ 16,663.00	\$ 16,663.00	\$ 15,088.97
100-710-6100	FICA/Medicare - Employer	\$ 14,229.09	\$ 20,084.40	\$ 22,127.00	\$ 23,756.14	\$ 27,904.31
100-710-6105	Retirement	\$ 149,381.25	\$ 130,845.79	\$ 247,891.00	\$ 260,704.65	\$ 240,382.13
100-710-6106	HRA	\$ 7,649.66	\$ 6,648.16	\$ 8,320.00	\$ 8,320.00	\$ 9,062.04
100-710-6110	Worker's Compensation	\$ 53,225.46	\$ 67,327.08	\$ 84,102.00	\$ 84,102.00	\$ 95,757.39
100-710-6115	Unemployment Insurance	\$ 3,685.65	\$ 4,647.58	\$ 3,686.00	\$ 3,686.00	\$ 4,647.58
100-710-6120	Medical Insurance	\$ 256,574.56	\$ 275,755.77	\$ 326,532.00	\$ 326,532.00	\$ 378,871.11
100-710-6123	Post Retirement Medical Insur.	\$ 11,963.52	\$ 13,071.04	\$ 11,386.00	\$ 11,386.00	\$ 13,045.20
100-710-6125	Dental Insurance	\$ 17,943.90	\$ 20,528.78	\$ 28,885.00	\$ 28,885.00	\$ 37,247.77
100-710-6130	Vision Insurance	\$ 3,057.22	\$ 3,181.98	\$ 4,067.00	\$ 4,067.00	\$ 4,659.00
100-710-6135	Life Insurance	\$ 3,946.21	\$ 4,037.66	\$ 4,310.00	\$ 4,310.00	\$ 5,717.45
100-710-6145	Tuition Reimbursement	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00
100-710-6155	Def. Compensation Match	\$ -	\$ -	\$ -	\$ -	\$ 1,488.56
100-710-6222	IT - Services	\$ 14,237.48	\$ 13,700.09	\$ 21,040.00	\$ 16,040.00	\$ 32,654.00
100-710-6240	General Contract Services	\$ 72,700.49	\$ 52,754.60	\$ 42,500.00	\$ 42,500.00	\$ 63,500.00
100-710-6305	Building Maintenance	\$ 2,396.87	\$ -	\$ -	\$ -	\$ -
100-710-6310	Maintenance	\$ 18,954.31	\$ 19,329.55	\$ 18,700.00	\$ 15,700.00	\$ 18,700.00
100-710-6315	Vehicle Maintenance	\$ 16,654.34	\$ 13,760.86	\$ 13,000.00	\$ 41,564.53	\$ 13,000.00
100-710-6316	Vandalism & Unexpected Repairs	\$ 3,125.11	\$ 422.00	\$ 8,900.00	\$ 17,744.59	\$ 9,400.00
100-710-6410	Departmental Supplies	\$ 3,952.83	\$ 6,042.84	\$ 11,300.00	\$ 12,300.00	\$ 11,300.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
100-710-6415	Small Tools/Shop Supplies	\$ 2,266.96	\$ 1,360.71	\$ 1,600.00	\$ 3,600.00	\$ 2,600.00
100-710-6425	Fuel	\$ 21,049.25	\$ 35,224.25	\$ 21,670.00	\$ 26,670.00	\$ 25,000.00
100-710-6430	Chemicals	\$ 700.58	\$ 2,762.84	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00
100-710-6435	Safety Supplies	\$ 1,407.33	\$ 2,651.27	\$ 2,670.00	\$ 2,670.00	\$ 3,000.00
100-710-6440	Uniforms	\$ 10,834.92	\$ 12,026.91	\$ 10,000.00	\$ 10,000.00	\$ 12,000.00
100-710-6500	Rents & Leases - Equipment	\$ 3,721.82	\$ 3,434.20	\$ 3,839.00	\$ 3,839.00	\$ 4,250.00
100-710-6605	Advertising	\$ 57.00	\$ -	\$ 350.00	\$ 350.00	\$ 350.00
100-710-6610	Training & Travel	\$ 1,520.00	\$ 3,205.01	\$ 5,150.00	\$ 17,150.00	\$ 6,150.00
100-710-6620	Memberships & Subscriptions	\$ 691.67	\$ 812.43	\$ 900.00	\$ 900.00	\$ 1,400.00
100-710-6625	Medical Services	\$ 1,022.50	\$ 1,298.50	\$ 600.00	\$ 600.00	\$ 600.00
100-710-6700	Telephone	\$ 6,910.38	\$ 6,599.85	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
100-710-6705	Utilities	\$ 151,343.37	\$ 171,003.16	\$ 160,000.00	\$ 160,000.00	\$ 165,000.00
100-710-7501	Computer Equipment	\$ -	\$ 2,306.20	\$ -	\$ -	\$ 5,000.00
100-710-7504	Vehicle	\$ 51,537.99	\$ 107,944.04	\$ 50,000.00	\$ 64,120.00	\$ 135,000.00
100-710-7550	Improvements Expense	\$ 70.80	\$ -	\$ 11,200.00	\$ 11,200.00	\$ -
100-710-7551	North Park Improvement	\$ 1,607.00	\$ 2,782.09	\$ 100,000.00	\$ 100,000.00	\$ -
100-710-7552	South Park Improvement	\$ -	\$ 1,550.00	\$ 160,000.00	\$ 160,000.00	\$ 142,000.91
710	Park Maintenance	\$ 1,723,231.67	\$ 1,942,120.57	\$ 2,506,031.00	\$ 2,639,237.27	\$ 2,863,948.89
715	LMD Park Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
715	LMD Park Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
780	Streets					
100-780-6001	Salaries & Wages, Full-Time	\$ 285,610.06	\$ 328,379.24	\$ 377,150.00	\$ 418,085.72	\$ 479,592.75
100-780-6002	Salaries & Wages, Part-Time	\$ 10,977.90	\$ 11,792.72	\$ -	\$ -	\$ 20,000.00
100-780-6005	Overtime	\$ 7,147.96	\$ 7,805.30	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
100-780-6009	Salaries & Wages, COVID 19	\$ 2,694.49	\$ 714.48	\$ -	\$ -	\$ -
100-780-6011	Leave Payout	\$ 4,163.64	\$ 8,076.66	\$ 9,729.00	\$ 9,729.00	\$ 9,416.07
100-780-6100	FICA/Medicare - Employer	\$ 4,818.31	\$ 5,677.50	\$ 5,726.00	\$ 6,319.57	\$ 8,736.63
100-780-6105	Retirement	\$ 48,950.75	\$ 43,002.49	\$ 68,420.00	\$ 72,377.62	\$ 69,956.40
100-780-6106	HRA	\$ 1,952.72	\$ 6,014.54	\$ -	\$ -	\$ -
100-780-6110	Worker's Compensation	\$ 19,546.66	\$ 23,534.63	\$ 33,123.00	\$ 33,123.00	\$ 41,654.87
100-780-6120	Medical Insurance	\$ 77,787.31	\$ 85,731.75	\$ 96,134.00	\$ 96,134.00	\$ 123,293.00
100-780-6123	Post Retirement Medical Insur.	\$ 4,333.79	\$ 4,753.02	\$ 4,725.00	\$ 4,725.00	\$ 5,775.00
100-780-6125	Dental Insurance	\$ 7,736.93	\$ 9,334.10	\$ 11,987.00	\$ 11,987.00	\$ 16,489.28
100-780-6130	Vision Insurance	\$ 1,324.99	\$ 1,550.41	\$ 1,688.00	\$ 1,688.00	\$ 2,062.50
100-780-6135	Life Insurance	\$ 1,716.34	\$ 1,960.48	\$ 1,972.00	\$ 1,972.00	\$ 2,363.75
100-780-6145	Tuition Reimbursement	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-780-6200	Fiscal Services	\$ 1,200.00	\$ 1,200.00	\$ 1,238.00	\$ 1,238.00	\$ 1,362.00
100-780-6222	IT - Services	\$ 7,570.16	\$ 5,765.18	\$ 9,035.00	\$ 7,535.00	\$ 16,531.00
100-780-6240	General Contract Services	\$ 670.71	\$ 11,329.59	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
100-780-6300	Equipment Maintenance	\$ 17.15	\$ -	\$ -	\$ -	\$ -
100-780-6315	Vehicle Maintenance	\$ 13,092.68	\$ 11,545.60	\$ 13,900.00	\$ 13,900.00	\$ 16,900.00
100-780-6320	Streetlight Maintenance	\$ 9,064.78	\$ 3,365.67	\$ 8,000.00	\$ 10,500.00	\$ 10,000.00
100-780-6321	Signallight Maintenance	\$ 45,591.63	\$ 38,972.78	\$ 40,000.00	\$ 39,000.00	\$ 40,000.00
100-780-6410	Departmental Supplies	\$ 1,525.37	\$ 2,936.76	\$ 800.00	\$ 800.00	\$ 1,300.00
100-780-6415	Small Tools/Shop Supplies	\$ 3,239.41	\$ 2,314.26	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00
100-780-6425	Fuel	\$ 19,878.45	\$ 27,198.33	\$ 19,000.00	\$ 25,000.00	\$ 21,000.00
100-780-6430	Chemicals	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
100-780-6435	Safety Supplies	\$ 1,720.20	\$ 1,561.89	\$ 1,925.00	\$ 1,925.00	\$ 1,925.00
100-780-6440	Uniforms	\$ 6,550.12	\$ 7,386.56	\$ 7,050.00	\$ 7,050.00	\$ 8,100.00
100-780-6500	Rents & Leases - Equipment	\$ 1,306.46	\$ 1,307.47	\$ 3,848.00	\$ 3,848.00	\$ 4,250.00
100-780-6605	Advertising	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ 250.00
100-780-6610	Training & Travel	\$ 135.63	\$ 818.85	\$ 1,050.00	\$ 3,050.00	\$ 1,250.00
100-780-6620	Memberships & Subscriptions	\$ 655.00	\$ 1,172.91	\$ 550.00	\$ 550.00	\$ 575.00
100-780-6625	Medical Services	\$ 565.00	\$ 457.50	\$ 500.00	\$ 500.00	\$ 500.00
100-780-6700	Telephone	\$ 6,180.16	\$ 5,434.65	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
100-780-6720	Utilities - Lights	\$ 58,920.89	\$ 55,762.90	\$ 62,000.00	\$ 56,000.00	\$ 62,000.00
100-780-6725	Utilities - Traffic Signals	\$ 11,184.87	\$ 10,250.52	\$ 13,200.00	\$ 13,200.00	\$ 13,200.00
100-780-6760	Permits & Fees	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00
100-780-7504	Vehicle	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00
100-780-7550	Improvements Expense	\$ -	\$ -	\$ 10,000.00	\$ 8,000.00	\$ -
780	Streets	\$ 667,830.52	\$ 727,108.74	\$ 843,200.00	\$ 888,686.91	\$ 1,168,683.25
781	Urban Forestry					

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
100-781-6001	Salaries & Wages, Full-Time	\$ 224,206.31	\$ 254,395.82	\$ 288,246.00	\$ 283,053.59	\$ 288,302.00
100-781-6002	Salaries & Wages, Part-Time	\$ (1,843.32)	\$ -	\$ -	\$ -	\$ -
100-781-6005	Overtime	\$ 8,451.52	\$ 8,913.91	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00
100-781-6011	Leave Payout	\$ -	\$ -	\$ -	\$ -	\$ 2,591.73
100-781-6100	FICA/Medicare - Employer	\$ 2,979.95	\$ 3,500.73	\$ 4,426.00	\$ 4,858.21	\$ 4,464.46
100-781-6105	Retirement	\$ 35,575.88	\$ 29,738.44	\$ 42,337.00	\$ 44,818.58	\$ 39,123.10
100-781-6106	HRA	\$ 7,609.87	\$ 8,105.52	\$ 8,320.00	\$ 8,320.00	\$ 9,062.04
100-781-6110	Worker's Compensation	\$ 16,033.63	\$ 26,723.56	\$ 29,456.00	\$ 29,456.00	\$ 29,030.60
100-781-6120	Medical Insurance	\$ 57,673.38	\$ 67,614.54	\$ 75,084.00	\$ 75,084.00	\$ 71,514.46
100-781-6123	Post Retirement Medical Insur.	\$ 3,662.12	\$ 4,439.32	\$ 4,200.00	\$ 4,200.00	\$ 3,360.00
100-781-6125	Dental Insurance	\$ 6,873.34	\$ 9,122.44	\$ 10,655.00	\$ 10,655.00	\$ 9,593.76
100-781-6130	Vision Insurance	\$ 1,182.91	\$ 1,341.45	\$ 1,500.00	\$ 1,500.00	\$ 1,200.00
100-781-6135	Life Insurance	\$ 1,438.23	\$ 1,600.50	\$ 1,725.00	\$ 1,725.00	\$ 1,053.48
100-781-6145	Tuition Reimbursement	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
100-781-6222	IT - Services	\$ 11,598.96	\$ 11,410.17	\$ 18,939.00	\$ 12,939.00	\$ 19,467.00
100-781-6240	General Contract Services	\$ -	\$ 39,106.85	\$ 1,300.00	\$ 300.00	\$ 1,300.00
100-781-6241	Mistletoe Abatement Exp	\$ 830.00	\$ -	\$ -	\$ -	\$ -
100-781-6315	Vehicle Maintenance	\$ 16,878.40	\$ 17,344.47	\$ 18,694.00	\$ 61,654.96	\$ 18,694.00
100-781-6410	Departmental Supplies	\$ 5,435.34	\$ 8,379.99	\$ 7,800.00	\$ 9,800.00	\$ 10,000.00
100-781-6415	Small Tools/Shop Supplies	\$ 4,562.09	\$ 7,106.50	\$ 6,000.00	\$ 6,000.00	\$ 6,500.00
100-781-6425	Fuel	\$ 21,337.17	\$ 29,153.15	\$ 23,000.00	\$ 27,000.00	\$ 28,000.00
100-781-6430	Chemicals	\$ 1,011.95	\$ 816.15	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00
100-781-6435	Safety Supplies	\$ 1,227.32	\$ 2,737.17	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00
100-781-6440	Uniforms	\$ 6,364.03	\$ 7,116.59	\$ 5,200.00	\$ 5,200.00	\$ 6,700.00
100-781-6500	Rents & Leases - Equipment	\$ -	\$ -	\$ 4,000.00	\$ 5,000.00	\$ 5,500.00
100-781-6605	Advertising	\$ -	\$ 650.67	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
100-781-6610	Training & Travel	\$ 1,042.53	\$ 657.93	\$ 3,060.00	\$ 3,060.00	\$ 4,060.00
100-781-6620	Memberships & Subscriptions	\$ 296.67	\$ 590.43	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
100-781-6625	Medical Services	\$ 80.00	\$ 171.00	\$ 500.00	\$ 500.00	\$ 500.00
100-781-6700	Telephone	\$ 4,509.54	\$ 5,712.35	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
100-781-6760	Permits & Fees	\$ -	\$ -	\$ 150.00	\$ 150.00	\$ 150.00
100-781-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 130,000.00
781	Urban Forestry	\$ 439,017.82	\$ 546,449.65	\$ 592,892.00	\$ 633,574.34	\$ 724,966.63
799	Capital Improvement Program					
100-799-7124	Public Safety Facility-Buildin	\$ -	\$ 192,350.20	\$ -	\$ -	\$ 902,060.00
799	Capital Improvement Program	\$ -	\$ 192,350.20	\$ -	\$ -	\$ 902,060.00
998	Transfers In					
100-998-5902	From Garbage Fund	\$ (475,909.00)	\$ (533,777.00)	\$ (673,229.00)	\$ (673,229.00)	\$ (689,205.66)
100-998-5903	From Sewer Fund	\$ (655,395.00)	\$ (194,971.84)	\$ (731,328.00)	\$ (731,328.00)	\$ (887,262.18)
100-998-5904	From Water Fund	\$ (573,639.00)	\$ (555,511.62)	\$ (783,026.00)	\$ (783,026.00)	\$ (806,495.71)
100-998-5905	From Gas Tax Fund	\$ (300,000.00)	\$ (300,000.00)	\$ (300,000.00)	\$ (300,000.00)	\$ (300,000.00)
100-998-5906	From BAD Districts	\$ (116,932.97)	\$ (20,791.18)	\$ (83,747.00)	\$ (83,747.00)	\$ (20,000.00)
100-998-5910	From CDBG Fund	\$ (13,797.00)	\$ -	\$ -	\$ -	\$ -
100-998-5912	From Bond Administration	\$ (120,000.00)	\$ (120,000.00)	\$ (120,000.00)	\$ (120,000.00)	\$ (120,000.00)
100-998-5913	From Community Facility Fee	\$ -	\$ -	\$ -	\$ (160,000.00)	\$ (253,000.00)
100-998-5914	From LMD	\$ (1,070,860.11)	\$ (1,064,988.84)	\$ (1,388,866.00)	\$ (1,388,866.00)	\$ (1,393,125.00)
100-998-5915	From Senior Center	\$ -	\$ -	\$ (315,000.00)	\$ (315,000.00)	\$ -
100-998-5917	From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ (293,017.43)
100-998-5918	From HOME	\$ (2,000.00)	\$ -	\$ -	\$ -	\$ -
100-998-5920	Transfer From CSA #15	\$ (4,058.88)	\$ -	\$ -	\$ -	\$ -
100-998-5921	Transfers In CFD2013-1/Maint	\$ -	\$ (32,173.00)	\$ -	\$ -	\$ -
100-998-5922	From CFD2018-1 VOP Infrastruct	\$ -	\$ -	\$ (730,000.00)	\$ (730,000.00)	\$ (30,000.00)
100-998-5923	From CFD 2018-2 Maintenance	\$ -	\$ (40,216.52)	\$ -	\$ -	\$ -
100-998-5924	From PFFA 2013 Bonds	\$ -	\$ (192,350.20)	\$ -	\$ -	\$ (779,180.00)
998	Transfers In	\$ (3,332,591.96)	\$ (3,054,780.20)	\$ (5,125,196.00)	\$ (5,285,196.00)	\$ (5,571,285.98)
999	Transfers Out					
100-999-9007	To Water Fund	\$ 80,143.87	\$ -	\$ -	\$ -	\$ -
100-999-9008	To Comm Facilities Impact	\$ -	\$ 45,326.83	\$ 50,000.00	\$ 50,000.00	\$ -
100-999-9009	To Sewer Fund	\$ 64,733.14	\$ 57,828.10	\$ 66,801.00	\$ 66,801.00	\$ 76,212.94
100-999-9017	To Garbage Fund	\$ 1,283.53	\$ -	\$ -	\$ -	\$ -
100-999-9019	To CFD 2003-1	\$ 397,330.19	\$ 13,200.00	\$ -	\$ -	\$ -
100-999-9021	To Street Fund	\$ 142,780.50	\$ 40,855.00	\$ 1,559,510.00	\$ 1,559,510.00	\$ 1,360,666.86

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
100-999-9022	To Street Improvement Impact	\$ -	\$ -	\$ 3,230.00	\$ 3,230.00	\$ -
999	Transfers Out	\$ 686,271.23	\$ 157,209.93	\$ 1,679,541.00	\$ 1,679,541.00	\$ 1,436,879.80
100	General Fund	\$ (4,609,709.34)	\$ (4,551,828.46)	\$ (3,468,286.00)	\$ (2,800,028.02)	\$ (607,598.73)

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
101	Gen Fund Emergency Contingency					
000						
101-000-5600	Interest Income	\$ (6,757.09)	\$ (7,201.53)	\$ (6,757.00)	\$ (6,757.00)	\$ (7,202.00)
000		\$ (6,757.09)	\$ (7,201.53)	\$ (6,757.00)	\$ (6,757.00)	\$ (7,202.00)
998	Transfers In					
998	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
999	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
101	Gen Fund Emergency Contingency	\$ (6,757.09)	\$ (7,201.53)	\$ (6,757.00)	\$ (6,757.00)	\$ (7,202.00)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
102	Bond Administrative Fees					
000						
102-000-5009	Mello Roos-Assmt Admin Portion	\$ (177,057.02)	\$ (191,885.91)	\$ (189,839.00)	\$ (189,839.00)	\$ (189,839.16)
102-000-5600	Interest Income	\$ (1,169.95)	\$ (675.24)	\$ (1,170.00)	\$ (1,170.00)	\$ (675.00)
102-000-6200	Fiscal Services	\$ 28,310.77	\$ 13,287.44	\$ 19,111.00	\$ 19,111.00	\$ 21,024.00
102-000-6240	General Contract Services	\$ 16,127.42	\$ 27,408.88	\$ 38,105.00	\$ 38,105.00	\$ 38,105.00
102-000-6405	Postage	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00
102-000-6610	Training & Travel	\$ -	\$ 1,365.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
000		\$ (133,788.78)	\$ (150,499.83)	\$ (127,593.00)	\$ (127,593.00)	\$ (125,185.16)
799	Capital Improvement Program					
799	Capital Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ -
905	Dept					
905	Dept	\$ -	\$ -	\$ -	\$ -	\$ -
998	Transfers In					
998	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
102-999-9000	To General Fund	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00
999	Transfers Out	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00
102	Bond Administrative Fees	\$ (13,788.78)	\$ (30,499.83)	\$ (7,593.00)	\$ (7,593.00)	\$ (5,185.16)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
103	American Rescue Relief Fund					
000						
103-000-5200	American Rescue Relief Grant	\$ -	\$ (707,369.40)	\$ (2,694,110.00)	\$ (2,694,110.00)	\$ -
103-000-5600	Interest Income	\$ -	\$ (4,799.13)	\$ (4,568.00)	\$ (4,568.00)	\$ (4,799.00)
103-000-6002	Salaries & Wages, Part-Time	\$ -	\$ -	\$ 46,080.00	\$ 46,080.00	\$ -
103-000-6009	Salaries & Wages, COVID 19	\$ -	\$ 350,500.00	\$ -	\$ -	\$ -
103-000-6240	General Contract Services	\$ -	\$ 8,247.69	\$ 50,000.00	\$ 60,000.00	\$ 121,224.08
103-000-6702	COVID 19 Expenditure	\$ -	\$ 102,080.94	\$ 150,000.00	\$ 150,000.00	\$ 439,092.41
103-000-6703	Aid to Nonprofit Organization	\$ -	\$ -	\$ 130,000.00	\$ 380,000.00	\$ 380,000.00
103-000-6900	Loss of General Fund Revenue	\$ -	\$ -	\$ -	\$ -	\$ 2,388,807.97
103-000-6901	Economic Recovery Programs	\$ -	\$ 65,693.77	\$ 200,000.00	\$ 200,000.00	\$ 171,054.21
103-000-6902	Homeless Shelter Programs	\$ -	\$ -	\$ 118,000.00	\$ 118,000.00	\$ 233,254.10
103-000-6904	Cyber Security Services	\$ -	\$ -	\$ 105,000.00	\$ 95,000.00	\$ 63,565.70
103-000-6905	Rec Program Modification	\$ -	\$ 20,214.60	\$ -	\$ -	\$ -
103-000-7502	IT Equipment	\$ -	\$ -	\$ 100,000.00	\$ 381,000.00	\$ 177,485.44
103-000-7503	Equipment	\$ -	\$ 67,614.97	\$ -	\$ 11,981.06	\$ 26,997.99
000		\$ -	\$ (97,816.56)	\$ (1,799,598.00)	\$ (1,256,616.94)	\$ 3,996,682.90
999	Transfers Out					
103-999-9000	To General Fund	\$ -	\$ -	\$ 730,000.00	\$ 730,000.00	\$ 93,017.43
103-999-9001	To CFD 2003-1 Public Safety	\$ -	\$ -	\$ 660,000.00	\$ 660,000.00	\$ -
999	Transfers Out	\$ -	\$ -	\$ 1,390,000.00	\$ 1,390,000.00	\$ 93,017.43
103	American Rescue Relief Fund	\$ -	\$ (97,816.56)	\$ (409,598.00)	\$ 133,383.06	\$ 4,089,700.33

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
105	Self-Insurance Reserve					
000						
105-000-5600	Interest Income	\$ (27.56)	\$ (14.13)	\$ (28.00)	\$ (28.00)	\$ (14.00)
000		\$ (27.56)	\$ (14.13)	\$ (28.00)	\$ (28.00)	\$ (14.00)
998	Transfers In					
998	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
999	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
105	Self-Insurance Reserve	\$ (27.56)	\$ (14.13)	\$ (28.00)	\$ (28.00)	\$ (14.00)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
111	Master Plan - Development Plan					
000						
111-000-5310	Developer Reimbursement	\$ (5,489.10)	\$ (15,293.10)	\$ -	\$ -	\$ -
111-000-5311	General Plan Stake Holders	\$ (2,754.18)	\$ (7,673.38)	\$ -	\$ -	\$ -
111-000-5600	Interest Income	\$ (409.89)	\$ (246.72)	\$ (410.00)	\$ (410.00)	\$ (247.00)
000		\$ (8,653.17)	\$ (23,213.20)	\$ (410.00)	\$ (410.00)	\$ (247.00)
998	Transfers In					
998	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
999	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
111	Master Plan - Development Plan	\$ (8,653.17)	\$ (23,213.20)	\$ (410.00)	\$ (410.00)	\$ (247.00)



HOUSING FUNDS

FY2023 - 2024 Adopted Budget					
Housing					
Funds 311, 312, 313, 314 and 316					
	Audited Fiscal Year <u>2020-21</u>	Audited Fiscal Year <u>2021-22</u>	Adopted Fiscal Year <u>2022-23</u>	Adjusted Fiscal Year <u>2022-23</u>	Adopted Fiscal Year <u>2023-24</u>
Revenues					
Program Income	\$ 146,137	68,643	4,717	4,717	3,245
Grants	-	20,885	150,000	150,000	150,000
Other Revenues	6,666	6,390	6,666	6,666	3,891
Total Revenues	152,803	95,918	161,383	161,383	157,136
Expenditures					
Operations & Maint.	2,000	14,398	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	2,000	14,398	-	-	-
Revenues Over (Under) exp	150,803	81,520	161,383	161,383	157,136
Transfers In	-	-	-	-	-
Transfers Out	(15,797)	-	-	-	-
Net Change	135,006	81,520	161,383	161,383	157,136
Begin Balance	126,464	261,470	342,990	342,990	504,373
Ending Balance	\$ 261,470	342,990	504,373	504,373	661,509

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
311	HOUSING PROGRAM					
000						
311-000-5370	Program Income-Loan Repayment	\$ (709.40)	\$ -	\$ -	\$ -	\$ -
311-000-5371	Program Income-Loan Pay Off	\$ -	\$ (65,397.24)	\$ -	\$ -	\$ -
311-000-5600	Interest Income	\$ (1,296.19)	\$ (455.54)	\$ (1,296.00)	\$ (1,296.00)	\$ (456.00)
000		<u>\$ (2,005.59)</u>	<u>\$ (65,852.78)</u>	<u>\$ (1,296.00)</u>	<u>\$ (1,296.00)</u>	<u>\$ (456.00)</u>
998	Transfers In					
998	Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
999	Transfers Out					
999	Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
311	HOUSING PROGRAM	<u>\$ (2,005.59)</u>	<u>\$ (65,852.78)</u>	<u>\$ (1,296.00)</u>	<u>\$ (1,296.00)</u>	<u>\$ (456.00)</u>

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
312	HUD Federal Grant/Consortium					
000						
312-000-5295	Federal Grant	\$ -	\$ (20,884.90)	\$ (150,000.00)	\$ (150,000.00)	\$ (150,000.00)
312-000-6240	Project Administration	\$ -	\$ 221.25	\$ -	\$ -	\$ -
312-000-7581	Washburn Infrast. Improvements	\$ -	\$ -	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
000		\$ -	\$ (20,663.65)	\$ -	\$ -	\$ -
998	Transfers In					
998	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
312-999-9000	To General Fund	\$ 13,797.00	\$ -	\$ -	\$ -	\$ -
999	Transfers Out	\$ 13,797.00	\$ -	\$ -	\$ -	\$ -
312	HUD Federal Grant/Consortium	\$ 13,797.00	\$ (20,663.65)	\$ -	\$ -	\$ -

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
313	CDBG Home Ownership Prgm					
000						
313-000-5370	Program Income-Loan Repayment	\$ (1,778.28)	\$ (767.68)	\$ (1,778.00)	\$ (1,778.00)	\$ (767.68)
313-000-5371	Program Income-Loan Pay Off	\$ (136,233.52)	\$ -	\$ -	\$ -	\$ -
313-000-5600	Interest Income	\$ (2,176.22)	\$ (851.53)	\$ (2,176.00)	\$ (2,176.00)	\$ (852.00)
000		<u>\$ (140,188.02)</u>	<u>\$ (1,619.21)</u>	<u>\$ (3,954.00)</u>	<u>\$ (3,954.00)</u>	<u>\$ (1,619.68)</u>
998	Transfers In					
998	Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
999	Transfers Out					
999	Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
313	CDBG Home Ownership Prgm	<u>\$ (140,188.02)</u>	<u>\$ (1,619.21)</u>	<u>\$ (3,954.00)</u>	<u>\$ (3,954.00)</u>	<u>\$ (1,619.68)</u>

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
314	HUD Home					
000						
314-000-5295	Federal Grant	\$ -	\$ 2,475.00	\$ -	\$ -	\$ -
314-000-5370	Program Income-Loan Repayment	\$ (2,438.59)	\$ (1,874.49)	\$ (2,438.00)	\$ (2,438.00)	\$ (1,874.49)
314-000-5371	Program Income-Loan Pay Off	\$ (4,977.70)	\$ 11,677.96	\$ -	\$ -	\$ -
314-000-5600	Interest Income	\$ (3,173.58)	\$ (2,074.92)	\$ (3,174.00)	\$ (3,174.00)	\$ (2,075.00)
314-000-5790	Miscellaneous Revenue	\$ -	\$ (2,500.00)	\$ -	\$ -	\$ -
314-000-6240	Project Administration	\$ 2,000.00	\$ 25.00	\$ -	\$ -	\$ -
314-000-6800	First Time Homebuyers	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00
000		\$ (8,589.87)	\$ 7,728.55	\$ (5,612.00)	\$ (5,612.00)	\$ 68,050.51
999	Transfers Out					
314-999-9000	To General Fund	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -
999	Transfers Out	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -
314	HUD Home	\$ (6,589.87)	\$ 7,728.55	\$ (5,612.00)	\$ (5,612.00)	\$ 68,050.51

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
316	LLEBG					
000						
316-000-5370	Program Income-Loan Repayment	\$ -	\$ (603.21)	\$ (501.00)	\$ (501.00)	\$ (603.21)
316-000-5600	Interest Income	\$ (19.93)	\$ (508.24)	\$ (20.00)	\$ (20.00)	\$ (508.00)
000		<u>\$ (19.93)</u>	<u>\$ (1,111.45)</u>	<u>\$ (521.00)</u>	<u>\$ (521.00)</u>	<u>\$ (1,111.21)</u>
999	Transfers Out					
999	Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
316	LLEBG	<u>\$ (19.93)</u>	<u>\$ (1,111.45)</u>	<u>\$ (521.00)</u>	<u>\$ (521.00)</u>	<u>\$ (1,111.21)</u>



IMPACT FEE FUNDS

FY2023 - 2024 Adopted Budget					
Impact Fees					
Funds 401, 402, 404, 410, 412, 414, 415, 416, 421, 423, 428, 440					
	Audited Fiscal Year 2020-21	Audited Fiscal Year 2021-22	Adopted Fiscal Year 2022-23	Adjusted Fiscal Year 2022-23	Adopted Fiscal Year 2023-24
Revenues					
Fees	\$ 2,631,737	2,100,919	8,992,121	8,992,121	2,774,117
Other Revenues	27,897	21,502	29,405	29,405	20,677
Total Revenues	2,659,634	2,122,421	9,021,526	9,021,526	2,794,794
Expenditures					
Operations & Maint.	-	284	-	-	350,000
Capital Outlay	104,991	103,729	1,073,230	1,137,200	1,051,460
Total Expenditures	104,991	104,013	1,073,230	1,137,200	1,401,460
Revenues Over (Under) Exp	2,554,643	2,018,408	7,948,296	7,884,326	1,393,334
Transfers In	-	45,332	50,000	50,000	-
Transfers Out	(571,500)	(106,691)	(1,450,000)	(1,450,000)	(1,307,736)
Net Change	1,983,143	1,957,049	6,548,296	6,484,326	85,598
Beginning Balance	5,407,827	7,390,970	9,348,019	9,348,019	15,832,345
Ending Balance	\$ 7,390,970	9,348,019	15,896,315	15,832,345	15,917,943

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
401	Developer Housing in Lieu					
000						
401-000-5143	Affordable Housing in Lieu Fee	\$ (4,380.50)	\$ -	\$ (1,383,062.00)	\$ (1,383,062.00)	\$ (198,897.79)
401-000-5600	Interest Income	\$ (3,923.46)	\$ (2,016.10)	\$ (3,923.00)	\$ (3,923.00)	\$ (2,016.00)
000		<u>\$ (8,303.96)</u>	<u>\$ (2,016.10)</u>	<u>\$ (1,386,985.00)</u>	<u>\$ (1,386,985.00)</u>	<u>\$ (200,913.79)</u>
401	Developer Housing in Lieu	<u>\$ (8,303.96)</u>	<u>\$ (2,016.10)</u>	<u>\$ (1,386,985.00)</u>	<u>\$ (1,386,985.00)</u>	<u>\$ (200,913.79)</u>

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
402	Community Fac. Impact Fee					
000						
402-000-5120	Sports Complex Fee	\$ (1,374.00)	\$ (2,748.00)	\$ (144,605.00)	\$ (144,605.00)	\$ (20,795.61)
402-000-5121	Community/Sr. Center Fee	\$ (593,635.50)	\$ (395,523.00)	\$ (869,229.00)	\$ (869,229.00)	\$ (374,771.11)
402-000-5123	Park Development Fee	\$ (3,877.50)	\$ (7,755.00)	\$ (408,083.00)	\$ (408,083.00)	\$ (58,686.31)
402-000-5600	Interest Income	\$ (1,186.44)	\$ (1,607.75)	\$ (1,186.00)	\$ (1,186.00)	\$ (1,608.00)
402-000-7558	Hammon Ctr Improvements	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
000		\$ (600,073.44)	\$ (407,633.75)	\$ (1,418,103.00)	\$ (1,418,103.00)	\$ (450,861.03)
998	Transfers In					
998	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
402-999-9000	Transfer To GF	\$ -	\$ -	\$ 315,000.00	\$ 475,000.00	\$ 253,000.00
999	Transfers Out	\$ -	\$ -	\$ 315,000.00	\$ 475,000.00	\$ 253,000.00
402	Community Fac. Impact Fee	\$ (600,073.44)	\$ (407,633.75)	\$ (1,103,103.00)	\$ (943,103.00)	\$ (197,861.03)

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
404	General Government Impact Fee					
000						
404-000-5110	City Hall Fee	\$ (106,616.28)	\$ (60,852.96)	\$ (134,964.00)	\$ (134,964.00)	\$ (123,844.23)
404-000-5111	Corporation Yard Fee	\$ (4,827.10)	\$ (6,638.55)	\$ (123,394.00)	\$ (123,394.00)	\$ (120,136.72)
404-000-5600	Interest Income	\$ (1,574.63)	\$ (825.45)	\$ (1,575.00)	\$ (1,575.00)	\$ (825.00)
404-000-7501	Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
404-000-7504	Vehicle	\$ -	\$ 55,361.83	\$ -	\$ -	\$ 120,000.00
404-000-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 30,000.00
404-000-7561	Security Sys-Equip & Software	\$ 9,761.25	\$ -	\$ -	\$ -	\$ 7,500.00
404-000-7576	Corp Yard Building Expansion	\$ -	\$ -	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
404-000-7577	Old Corp Yard Improvements	\$ 49,908.36	\$ -	\$ 355,000.00	\$ 408,724.00	\$ 65,000.00
000		\$ (53,348.40)	\$ (12,955.13)	\$ 155,067.00	\$ 208,791.00	\$ 42,694.05
999	Transfers Out					
999	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
404	General Government Impact Fee	\$ (53,348.40)	\$ (12,955.13)	\$ 155,067.00	\$ 208,791.00	\$ 42,694.05

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
410	Parkland In-Lieu Fee					
000						
410-000-5144	Parkland In-lieu Fee	\$ (1,844.50)	\$ (478.83)	\$ (190,279.00)	\$ (190,279.00)	\$ -
410-000-5600	Interest Income	\$ (229.48)	\$ (117.60)	\$ (229.00)	\$ (229.00)	\$ (118.00)
410-000-7550	Improvements Expense	\$ 5,700.00	\$ 45,326.83	\$ 50,000.00	\$ 51,300.17	\$ -
000		\$ 3,626.02	\$ 44,730.40	\$ (140,508.00)	\$ (139,207.83)	\$ (118.00)
998	Transfers In					
410-998-5900	From General Fund	\$ -	\$ (45,326.83)	\$ (50,000.00)	\$ (50,000.00)	\$ -
998	Transfers In	\$ -	\$ (45,326.83)	\$ (50,000.00)	\$ (50,000.00)	\$ -
410	Parkland In-Lieu Fee	\$ 3,626.02	\$ (596.43)	\$ (190,508.00)	\$ (189,207.83)	\$ (118.00)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
412	Street Improvement Impact Fee					
000						
412-000-5140	Street Improvement Fee	\$ (15,911.08)	\$ (72,096.48)	\$ (664,641.00)	\$ (664,641.00)	\$ (314,554.74)
412-000-5145	I-5 Interchange Fee	\$ (23,320.59)	\$ (9,427.59)	\$ (172,761.00)	\$ (172,761.00)	\$ (39,545.49)
412-000-5146	Sperry/I-5 Intchg Fair Share	\$ -	\$ -	\$ (515,552.00)	\$ (515,552.00)	\$ (40,222.26)
412-000-5600	Interest Income	\$ (3,592.75)	\$ (1,227.11)	\$ (3,593.00)	\$ (3,593.00)	\$ (1,227.00)
412-000-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 175,000.00
412-000-7579	Street Master Plan	\$ -	\$ -	\$ 3,230.00	\$ 3,230.00	\$ 3,230.00
000		\$ (42,824.42)	\$ (82,751.18)	\$ (1,353,317.00)	\$ (1,353,317.00)	\$ (217,319.49)
306	Engineering & Capital Projects					
306	Engineering & Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
998	Transfers In					
412-998-5900	From General Fund	\$ -	\$ -	\$ (3,230.00)	\$ (3,230.00)	\$ -
998	Transfers In	\$ -	\$ -	\$ (3,230.00)	\$ (3,230.00)	\$ -
999	Transfers Out					
412-999-9012	To Streets Projects Fund	\$ 500,000.00	\$ 76.63	\$ 500,000.00	\$ 500,000.00	\$ 357,736.27
999	Transfers Out	\$ 500,000.00	\$ 76.63	\$ 500,000.00	\$ 500,000.00	\$ 357,736.27
412	Street Improvement Impact Fee	\$ 457,175.58	\$ (82,674.55)	\$ (856,547.00)	\$ (856,547.00)	\$ 140,416.78

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
414	Water Impact Fee					
000						
414-000-5335	Connection Fee	\$ (1,784,755.67)	\$ (1,363,188.37)	\$ (3,556,922.00)	\$ (3,556,922.00)	\$ (1,308,815.85)
414-000-5600	Interest Income	\$ (8,059.60)	\$ (6,923.60)	\$ (8,060.00)	\$ (8,060.00)	\$ (6,924.00)
414-000-6221	Consulting Services	\$ -	\$ 283.50	\$ -	\$ -	\$ -
414-000-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 175,000.00
000		\$ (1,792,815.27)	\$ (1,369,828.47)	\$ (3,564,982.00)	\$ (3,564,982.00)	\$ (1,140,739.85)
998	Transfers In					
998	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
414-999-9014	To Water Capital Fund	\$ -	\$ 100,305.37	\$ 950,000.00	\$ 950,000.00	\$ 950,000.00
999	Transfers Out	\$ -	\$ 100,305.37	\$ 950,000.00	\$ 950,000.00	\$ 950,000.00
414	Water Impact Fee	\$ (1,792,815.27)	\$ (1,269,523.10)	\$ (2,614,982.00)	\$ (2,614,982.00)	\$ (190,739.85)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
415	Storm Drain Fees					
000						
415-000-5153	Storm Drain Fees	\$ (4,335.02)	\$ (35,094.52)	\$ (301,513.00)	\$ (301,513.00)	\$ (45,768.51)
415-000-5600	Interest Income	\$ (4,681.62)	\$ (2,398.53)	\$ (4,682.00)	\$ (4,682.00)	\$ (2,399.00)
415-000-7552	Tyler Street - Stormline	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
415-000-7571	Black Gulch Repairs	\$ 31,565.00	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 69,373.30
415-000-7573	Salado Creek Grate Feasibility	\$ -	\$ -	\$ 150,000.00	\$ 150,000.00	\$ 145,302.75
415-000-7574	Trash Capturing/Amend Design	\$ 8,056.25	\$ 3,038.50	\$ 50,000.00	\$ 58,945.75	\$ 241,054.25
415-000-7575	Headwall @ Salado Creek Divers	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
000		\$ 30,604.61	\$ (34,454.55)	\$ 293,805.00	\$ 302,750.75	\$ 707,562.79
998	Transfers In					
998	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
999	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
415	Storm Drain Fees	\$ 30,604.61	\$ (34,454.55)	\$ 293,805.00	\$ 302,750.75	\$ 707,562.79

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
416	Sewer Impact Fee					
000						
416-000-5335	Connection Fee	\$ (2,034.00)	\$ (92,515.76)	\$ (403,144.00)	\$ (403,144.00)	\$ (71,446.33)
416-000-5600	Interest Income	\$ (199.23)	\$ (19.98)	\$ (199.00)	\$ (199.00)	\$ (20.00)
000		<u>\$ (2,233.23)</u>	<u>\$ (92,535.74)</u>	<u>\$ (403,343.00)</u>	<u>\$ (403,343.00)</u>	<u>\$ (71,466.33)</u>
998	Transfers In					
998	Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
999	Transfers Out					
416-999-9013	To Sewer CIP	\$ 71,500.00	\$ 6,309.46	\$ -	\$ -	\$ -
999	Transfers Out	<u>\$ 71,500.00</u>	<u>\$ 6,309.46</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
416	Sewer Impact Fee	<u>\$ 69,266.77</u>	<u>\$ (86,226.28)</u>	<u>\$ (403,343.00)</u>	<u>\$ (403,343.00)</u>	<u>\$ (71,466.33)</u>

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
421 000	Delta Mendota Storm Gate					
421-000-5600 000	Interest Income	\$ (649.07)	\$ (333.02)	\$ (649.00)	\$ (649.00)	\$ (333.00)
		<u>\$ (649.07)</u>	<u>\$ (333.02)</u>	<u>\$ (649.00)</u>	<u>\$ (649.00)</u>	<u>\$ (333.00)</u>
421	Delta Mendota Storm Gate	<u>\$ (649.07)</u>	<u>\$ (333.02)</u>	<u>\$ (649.00)</u>	<u>\$ (649.00)</u>	<u>\$ (333.00)</u>

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
423 000	Westside Drainage Study					
423-000-5600 000	Interest Income	\$ (244.66)	\$ (125.53)	\$ (245.00)	\$ (245.00)	\$ (126.00)
		<u>\$ (244.66)</u>	<u>\$ (125.53)</u>	<u>\$ (245.00)</u>	<u>\$ (245.00)</u>	<u>\$ (126.00)</u>
423	Westside Drainage Study	<u>\$ (244.66)</u>	<u>\$ (125.53)</u>	<u>\$ (245.00)</u>	<u>\$ (245.00)</u>	<u>\$ (126.00)</u>

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
428	Downtown Redevelopment					
000						
428-000-5115	Downtown Assistance Fee	\$ (84,825.00)	\$ (54,600.00)	\$ (123,972.00)	\$ (123,972.00)	\$ (56,632.11)
428-000-5600	Interest Income	\$ (270.28)	\$ (275.82)	\$ (270.00)	\$ (270.00)	\$ (276.00)
000		<u>\$ (85,095.28)</u>	<u>\$ (54,875.82)</u>	<u>\$ (124,242.00)</u>	<u>\$ (124,242.00)</u>	<u>\$ (56,908.11)</u>
428	Downtown Redevelopment	<u>\$ (85,095.28)</u>	<u>\$ (54,875.82)</u>	<u>\$ (124,242.00)</u>	<u>\$ (124,242.00)</u>	<u>\$ (56,908.11)</u>

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
440	Future Water Aquisition					
000						
440-000-5315	Rental Income	\$ (2,779.57)	\$ (5,114.59)	\$ (4,288.00)	\$ (4,288.00)	\$ (4,288.48)
440-000-5600	Interest Income	\$ (506.27)	\$ (516.90)	\$ (506.00)	\$ (506.00)	\$ (517.00)
000		<u>\$ (3,285.84)</u>	<u>\$ (5,631.49)</u>	<u>\$ (4,794.00)</u>	<u>\$ (4,794.00)</u>	<u>\$ (4,805.48)</u>
998	Transfers In					
998	Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
999	Transfers Out					
999	Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
440	Future Water Aquisition	<u>\$ (3,285.84)</u>	<u>\$ (5,631.49)</u>	<u>\$ (4,794.00)</u>	<u>\$ (4,794.00)</u>	<u>\$ (4,805.48)</u>



PUBLIC SAFETY FUNDS

Public Safety					
Funds 188, 189, 190, 320, 408					
	Audited	Audited	Adopted	Adjusted	Adopted
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
Revenues					
Charges for Services	\$ 1,837,592	1,960,104	2,114,042	2,114,042	2,109,077
Other Revenues	118,885	82,491	70,084	70,084	48,740
Total Revenues	1,956,477	2,042,595	2,184,126	2,184,126	2,157,817
Expenditures					
Salaries and Benefits	2,583,759	2,199,689	2,486,996	2,567,114	2,466,452
Operations & Maint.	203,345	162,774	216,865	220,865	236,790
Capital Outlay	20,742	37,010	783,395	790,925	1,269,400
Debt Service	34,406	-	-	-	-
Total Expenditures	2,842,252	2,399,473	3,487,256	3,578,904	3,972,642
Revenues Over (Under) Exp	(885,775)	(356,878)	(1,303,130)	(1,394,778)	(1,814,825)
Transfers In	977,330	598,200	1,245,000	1,245,000	585,000
Transfers Out	(580,000)	(585,000)	(585,000)	(585,000)	(585,000)
Net Change	(488,445)	(343,678)	(643,130)	(734,778)	(1,814,825)
Beginning Balance	(1,831,453)	(2,319,898)	(2,663,576)	(2,663,576)	(3,398,354)
Ending Balance	\$ (2,319,898)	(2,663,576)	(3,306,706)	(3,398,354)	(5,213,179)

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
188	CFD 2015-2					
000						
188-000-5040	Assessment Fees	\$ (90,458.56)	\$ (93,901.50)	\$ (96,145.00)	\$ (96,145.00)	\$ (102,726.00)
188-000-5600	Interest Income	\$ (217.54)	\$ (194.22)	\$ (218.00)	\$ (218.00)	\$ (194.00)
188-000-6899	Miscellaneous Admin Expenses	\$ 25.20	\$ 25.20	\$ 25.00	\$ 25.00	\$ 25.00
000		\$ (90,650.90)	\$ (94,070.52)	\$ (96,338.00)	\$ (96,338.00)	\$ (102,895.00)
999	Transfers Out					
188-999-9013	To CFD 2003-1	\$ 80,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00
999	Transfers Out	\$ 80,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00
188	CFD 2015-2	\$ (10,650.90)	\$ (9,070.52)	\$ (11,338.00)	\$ (11,338.00)	\$ (17,895.00)

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
189	Patt Gardens Fire Assmt Dist					
000						
189-000-5040	Assessment Fees	\$ (521,518.45)	\$ (536,340.61)	\$ (553,166.00)	\$ (553,166.00)	\$ (553,165.54)
189-000-5600	Interest Income	\$ (294.26)	\$ (372.46)	\$ (294.00)	\$ (294.00)	\$ (372.00)
189-000-6200	Fiscal Services	\$ 6,315.58	\$ 6,514.13	\$ 6,448.00	\$ 6,448.00	\$ 7,092.00
000		\$ (515,497.13)	\$ (530,198.94)	\$ (547,012.00)	\$ (547,012.00)	\$ (546,445.54)
999	Transfers Out					
189-999-9013	To Fire Station 2	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
999	Transfers Out	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
189	Patt Gardens Fire Assmt Dist	\$ (15,497.13)	\$ (30,198.94)	\$ (47,012.00)	\$ (47,012.00)	\$ (46,445.54)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
190	Public Safety CFD 2003-1					
000						
190-000-5040	Assessment Fees	\$ (1,197,629.30)	\$ (1,306,377.40)	\$ (1,346,155.00)	\$ (1,346,155.00)	\$ (1,346,155.27)
190-000-5795	Miscellaneous Reimbursements	\$ (621.01)	\$ -	\$ (2,000.00)	\$ (2,000.00)	\$ (2,000.00)
190-000-5801	Salary Reimb - Fire Dept	\$ (94,154.97)	\$ (59,725.98)	\$ (45,000.00)	\$ (45,000.00)	\$ (45,000.00)
000		\$ (1,292,405.28)	\$ (1,366,103.38)	\$ (1,393,155.00)	\$ (1,393,155.00)	\$ (1,393,155.27)
400	Fire					
400	Fire	\$ -	\$ -	\$ -	\$ -	\$ -
405	Fire Station 2					
190-405-5794	Salary Reimbursements	\$ -	\$ -	\$ (20,000.00)	\$ (20,000.00)	\$ -
190-405-6001	Salaries & Wages, Full-Time	\$ 999,879.25	\$ 908,008.41	\$ 1,205,198.00	\$ 1,274,558.65	\$ 1,056,931.74
190-405-6005	Overtime	\$ 697,107.51	\$ 572,002.55	\$ 402,799.00	\$ 402,799.00	\$ 425,139.45
190-405-6006	Overtime - Strike Team	\$ 32,465.06	\$ 25,914.53	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
190-405-6007	Overtime - Training	\$ 1,294.59	\$ 2,479.85	\$ 13,857.00	\$ 13,857.00	\$ 13,857.36
190-405-6008	Overtime - Special Operations	\$ 1,303.79	\$ 382.08	\$ 7,252.00	\$ 7,252.00	\$ 10,751.99
190-405-6009	Salaries & Wages, COVID 19	\$ 9,519.12	\$ 4,170.73	\$ -	\$ -	\$ -
190-405-6011	Leave Payout	\$ 266.54	\$ 31,546.08	\$ 7,161.00	\$ 7,161.00	\$ 8,248.67
190-405-6015	Holiday Pay	\$ 35,589.05	\$ 29,633.00	\$ 30,792.00	\$ 30,792.00	\$ 36,749.25
190-405-6020	Uniform Allowance	\$ 10,159.76	\$ 8,379.80	\$ 7,467.00	\$ 7,467.00	\$ 9,202.13
190-405-6100	FICA/Medicare - Employer	\$ 23,352.88	\$ 19,564.17	\$ 23,975.00	\$ 24,980.73	\$ 22,275.93
190-405-6105	Retirement	\$ 246,954.63	\$ 169,901.28	\$ 290,904.00	\$ 304,655.44	\$ 316,833.24
190-405-6106	HRA	\$ 41,666.06	\$ 29,938.83	\$ 20,026.00	\$ 20,026.00	\$ 24,919.44
190-405-6110	Worker's Compensation	\$ 221,045.57	\$ 138,906.58	\$ 127,052.00	\$ 127,052.00	\$ 132,007.99
190-405-6120	Medical Insurance	\$ 218,375.27	\$ 217,424.48	\$ 206,358.00	\$ 206,358.00	\$ 245,613.37
190-405-6123	Post Retirement Medical Insur.	\$ 15,207.92	\$ 15,431.29	\$ 8,744.00	\$ 8,744.00	\$ 8,534.40
190-405-6125	Dental Insurance	\$ 20,271.89	\$ 18,441.60	\$ 22,183.00	\$ 22,183.00	\$ 24,368.15
190-405-6130	Vision Insurance	\$ 3,421.67	\$ 3,052.09	\$ 3,123.00	\$ 3,123.00	\$ 3,048.00
190-405-6135	Life Insurance	\$ 5,173.24	\$ 4,512.12	\$ 4,105.00	\$ 4,105.00	\$ 21,970.78
190-405-6145	Tuition Reimbursement	\$ 705.00	\$ -	\$ 6,000.00	\$ 2,000.00	\$ 6,000.00
190-405-6200	Fiscal Services	\$ 7,014.48	\$ 7,555.18	\$ 14,571.00	\$ 14,571.00	\$ 16,028.00
190-405-6222	IT - Services	\$ 22,375.37	\$ 22,860.21	\$ 25,991.00	\$ 25,991.00	\$ 44,729.00
190-405-6231	Advanced Life Support (ALS)	\$ 5,279.87	\$ 5,801.80	\$ 7,500.00	\$ 7,500.00	\$ 7,956.75
190-405-6240	General Contract Services	\$ 28,419.55	\$ 8,817.18	\$ 33,259.00	\$ 27,259.00	\$ 17,376.00
190-405-6300	Equipment Maintenance	\$ 4,955.30	\$ 3,815.00	\$ 4,200.00	\$ 4,200.00	\$ 4,326.00
190-405-6310	Facility Maintenance	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 23,000.00
190-405-6315	Vehicle Maintenance	\$ 61,443.39	\$ 34,699.80	\$ 20,000.00	\$ 30,000.00	\$ 21,200.00
190-405-6400	Office Supplies	\$ 286.28	\$ 1,063.81	\$ 2,000.00	\$ 2,000.00	\$ 1,500.00
190-405-6410	Departmental Supplies	\$ 8,933.23	\$ 6,448.11	\$ 7,000.00	\$ 7,000.00	\$ 8,010.00
190-405-6415	Small Tools/Shop Supplies	\$ 2,126.95	\$ 1,374.58	\$ 4,000.00	\$ 4,000.00	\$ 4,120.00
190-405-6420	Janitorial Supplies	\$ 1,531.63	\$ 1,049.66	\$ 2,500.00	\$ 2,500.00	\$ 2,575.00
190-405-6425	Fuel	\$ 10,527.67	\$ 15,873.68	\$ 10,000.00	\$ 10,000.00	\$ 10,300.00
190-405-6440	Uniforms	\$ 1,942.47	\$ 2,447.88	\$ 3,000.00	\$ 3,000.00	\$ 3,090.00
190-405-6500	Rents & Leases - Equipment	\$ 4,808.88	\$ 4,461.62	\$ 4,961.00	\$ 4,961.00	\$ 5,500.00
190-405-6600	Printing	\$ -	\$ 44.50	\$ -	\$ -	\$ -
190-405-6605	Advertising	\$ -	\$ 623.40	\$ -	\$ -	\$ -
190-405-6610	Training & Travel	\$ 6,799.89	\$ 3,040.82	\$ 9,000.00	\$ 9,000.00	\$ 15,270.00
190-405-6612	Community Risk Reduction	\$ -	\$ 2,264.82	\$ 3,000.00	\$ 3,000.00	\$ 5,000.00
190-405-6625	Medical Services	\$ 2,437.00	\$ 221.00	\$ 9,410.00	\$ 9,410.00	\$ 9,692.30
190-405-6700	Telephone	\$ 11,940.13	\$ 14,833.93	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
190-405-6720	Utilities	\$ 11,127.05	\$ 13,601.83	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
190-405-6750	Property Tax & Assessments	\$ 5,055.40	\$ 5,335.40	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
190-405-7503	Equipment	\$ 20,741.94	\$ 28,278.04	\$ 79,895.00	\$ 87,425.28	\$ 60,800.00
190-405-7504	Vehicle	\$ -	\$ -	\$ 660,000.00	\$ 660,000.00	\$ 660,000.00
190-405-7505	Office Furniture/Appliances	\$ -	\$ -	\$ -	\$ -	\$ 3,200.00
190-405-7550	Improvement Expense	\$ -	\$ -	\$ 30,500.00	\$ 30,500.00	\$ 260,200.00
190-405-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ -	\$ -	\$ 260,200.00
190-405-7621	Person Protective Equip (Fire)	\$ -	\$ 8,731.78	\$ 13,000.00	\$ 13,000.00	\$ 25,000.00
405	Fire Station 2	\$ 2,801,505.28	\$ 2,392,933.50	\$ 3,460,783.00	\$ 3,552,431.10	\$ 3,965,524.94
998	Transfers In					
190-998-5901	From General Fund	\$ (397,330.19)	\$ (13,200.00)	\$ -	\$ -	\$ -
190-998-5902	From ARPA Grant Fund	\$ -	\$ -	\$ (660,000.00)	\$ (660,000.00)	\$ -

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
190-998-5918	From Fund 189	\$ (500,000.00)	\$ (500,000.00)	\$ (500,000.00)	\$ (500,000.00)	\$ (500,000.00)
190-998-5919	From Fund 188 CFD 2015-2	\$ (80,000.00)	\$ (85,000.00)	\$ (85,000.00)	\$ (85,000.00)	\$ (85,000.00)
998	Transfers In	\$ (977,330.19)	\$ (598,200.00)	\$ (1,245,000.00)	\$ (1,245,000.00)	\$ (585,000.00)
999	Transfers Out					
999	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
190	Public Safety CFD 2003-1	\$ 531,769.81	\$ 428,630.12	\$ 822,628.00	\$ 914,276.10	\$ 1,987,369.67

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
320 000	Police - Asset Foffeiture					
320-000-5600 000	Interest Income	\$ (470.61)	\$ (8.23)	\$ (471.00)	\$ (471.00)	\$ (8.00)
320	Police - Asset Foffeiture	\$ (470.61)	\$ (8.23)	\$ (471.00)	\$ (471.00)	\$ (8.00)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
408	Public Safety Impact Fee					
000						
408-000-5130	Police Fee	\$ (20,102.64)	\$ (13,155.48)	\$ (29,526.00)	\$ (29,526.00)	\$ (65,634.08)
408-000-5131	Fire Fee	\$ (7,882.97)	\$ (10,329.35)	\$ (89,050.00)	\$ (89,050.00)	\$ (41,395.99)
408-000-5600	Interest Income	\$ (2,100.72)	\$ (1,165.97)	\$ (2,101.00)	\$ (2,101.00)	\$ (1,166.00)
408-000-5795	Miscellaneous Reimbursements	\$ (21,024.89)	\$ (21,024.89)	\$ -	\$ -	\$ -
408-000-7622	Technical Rescue Program	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00
408-000-8000	Principal Expense	\$ 33,517.55	\$ -	\$ -	\$ -	\$ -
408-000-8100	Interest Expense	\$ 888.20	\$ -	\$ -	\$ -	\$ -
000		\$ (16,705.47)	\$ (45,675.69)	\$ (120,677.00)	\$ (120,677.00)	\$ (63,196.07)
408	Public Safety Impact Fee	\$ (16,705.47)	\$ (45,675.69)	\$ (120,677.00)	\$ (120,677.00)	\$ (63,196.07)



LMD / BAD / GATEWAY FUNDS

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
120	Country Hollow - LMD					
000						
000		\$ -	\$ -	\$ -	\$ -	\$ -
175	Landscape Maintenance District					
120-175-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	(1,218.00)
120-175-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	70.00
120-175-6310	Facility Maintenance	\$ -	\$ -	\$ -	\$ -	469.00
120-175-6605	Advertising	\$ -	\$ -	\$ -	\$ -	15.00
120-175-9000	Transfers to General fund	\$ -	\$ -	\$ -	\$ -	610.00
175	Landscape Maintenance District	\$ -	\$ -	\$ -	\$ -	(54.00)
120	Country Hollow - LMD	\$ -	\$ -	\$ -	\$ -	(54.00)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
122	Heartland Ranch - LMD					
000		\$ -	\$ -	\$ -	\$ -	\$ -
000						
175	Landscape Maintenance District					
122-175-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	(174,658.00)
122-175-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	6,586.00
122-175-6310	Facility Maintenance	\$ -	\$ -	\$ -	\$ -	55,277.00
122-175-6605	Advertising	\$ -	\$ -	\$ -	\$ -	100.00
122-175-9000	Transfers to General fund	\$ -	\$ -	\$ -	\$ -	141,792.00
175	Landscape Maintenance District	\$ -	\$ -	\$ -	\$ -	29,097.00
122	Heartland Ranch - LMD	\$ -	\$ -	\$ -	\$ -	29,097.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
124	Heartland Ranch - Overlay					
000		\$ -	\$ -	\$ -	\$ -	\$ -
000						
175	Landscape Maintenance District					
124-175-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	(16,711.00)
124-175-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	2,236.00
124-175-6310	Facility Maintenance	\$ -	\$ -	\$ -	\$ -	1,728.00
124-175-6605	Advertising	\$ -	\$ -	\$ -	\$ -	10.00
124-175-9000	Transfers to General fund	\$ -	\$ -	\$ -	\$ -	17,661.00
175	Landscape Maintenance District	\$ -	\$ -	\$ -	\$ -	4,924.00
124	Heartland Ranch - Overlay	\$ -	\$ -	\$ -	\$ -	4,924.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
126	Kinshire Estates - LMD					
000						
000		\$ -	\$ -	\$ -	\$ -	\$ -
175	Landscape Maintenance District					
126-175-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	(2,906.00)
126-175-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	75.00
126-175-6310	Facility Maintenance	\$ -	\$ -	\$ -	\$ -	448.00
126-175-6605	Advertising	\$ -	\$ -	\$ -	\$ -	5.00
126-175-9000	Transfers to General fund	\$ -	\$ -	\$ -	\$ -	2,379.00
175	Landscape Maintenance District	\$ -	\$ -	\$ -	\$ -	1.00
126	Kinshire Estates - LMD	\$ -	\$ -	\$ -	\$ -	1.00

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
128 000 000	Patterson Estates I/III/IV-LMD	\$ -	\$ -	\$ -	\$ -	\$ -
175	Landscape Maintenance District					
128-175-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	(11,891.00)
128-175-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	313.00
128-175-6310	Facility Maintenance	\$ -	\$ -	\$ -	\$ -	5,430.00
128-175-6605	Advertising	\$ -	\$ -	\$ -	\$ -	10.00
128-175-9000	Transfers to General fund	\$ -	\$ -	\$ -	\$ -	5,991.00
175	Landscape Maintenance District	\$ -	\$ -	\$ -	\$ -	(147.00)
128	Patterson Estates I/III/IV-LMD	\$ -	\$ -	\$ -	\$ -	(147.00)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
134	Shirepark Estates - LMD					
000						
000		\$ -	\$ -	\$ -	\$ -	\$ -
175	Landscape Maintenance District					
134-175-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	(8,154.00)
134-175-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	183.00
134-175-6310	Facility Maintenance	\$ -	\$ -	\$ -	\$ -	1,541.00
134-175-6605	Advertising	\$ -	\$ -	\$ -	\$ -	5.00
134-175-9000	Transfers to General fund	\$ -	\$ -	\$ -	\$ -	6,960.00
175	Landscape Maintenance District	\$ -	\$ -	\$ -	\$ -	535.00
134	Shirepark Estates - LMD	\$ -	\$ -	\$ -	\$ -	535.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
138 000 000	Walnut Square - LMD	\$ -	\$ -	\$ -	\$ -	\$ -
175	Landscape Maintenance District					
138-175-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	(4,365.00)
138-175-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	74.00
138-175-6310	Facility Maintenance	\$ -	\$ -	\$ -	\$ -	3,050.00
138-175-6605	Advertising	\$ -	\$ -	\$ -	\$ -	10.00
138-175-9000	Transfers to General fund	\$ -	\$ -	\$ -	\$ -	739.00
175	Landscape Maintenance District	\$ -	\$ -	\$ -	\$ -	(492.00)
138	Walnut Square - LMD	\$ -	\$ -	\$ -	\$ -	(492.00)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
146 000 000	Miraggio - LMD	\$ -	\$ -	\$ -	\$ -	\$ -
175	Landscape Maintenance District					
146-175-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	(11,250.00)
146-175-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	167.00
146-175-6310	Facility Maintenance	\$ -	\$ -	\$ -	\$ -	2,731.00
146-175-6605	Advertising	\$ -	\$ -	\$ -	\$ -	5.00
146-175-9000	Transfers to General fund	\$ -	\$ -	\$ -	\$ -	12,604.00
175	Landscape Maintenance District	\$ -	\$ -	\$ -	\$ -	4,257.00
146	Miraggio - LMD	\$ -	\$ -	\$ -	\$ -	4,257.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
154 000 000	Sutter Pt. LMD	\$ -	\$ -	\$ -	\$ -	\$ -
175	Landscape Maintenance District					
154-175-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	(109,056.00)
154-175-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	919.00
154-175-6310	Facility Maintenance	\$ -	\$ -	\$ -	\$ -	62,059.00
154-175-6605	Advertising	\$ -	\$ -	\$ -	\$ -	25.00
154-175-9000	Transfers to General fund	\$ -	\$ -	\$ -	\$ -	57,697.00
175	Landscape Maintenance District	\$ -	\$ -	\$ -	\$ -	11,644.00
154	Sutter Pt. LMD	\$ -	\$ -	\$ -	\$ -	11,644.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
156	Walker Ranch LMD					
000						
000		\$ -	\$ -	\$ -	\$ -	\$ -
175	Landscape Maintenance District					
156-175-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	(725,994.00)
156-175-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	8,825.00
156-175-6310	Facility Maintenance	\$ -	\$ -	\$ -	\$ -	464,833.00
156-175-6605	Advertising	\$ -	\$ -	\$ -	\$ -	150.00
156-175-9000	Transfers to General fund	\$ -	\$ -	\$ -	\$ -	365,625.00
175	Landscape Maintenance District	\$ -	\$ -	\$ -	\$ -	113,439.00
156	Walker Ranch LMD	\$ -	\$ -	\$ -	\$ -	113,439.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
158 000 000	Patterson Gardens LMD					
		\$ -	\$ -	\$ -	\$ -	\$ -
175	Landscape Maintenance District					
158-175-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	(651,873.00)
158-175-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	6,560.00
158-175-6310	Facility Maintenance	\$ -	\$ -	\$ -	\$ -	310,532.00
158-175-6605	Advertising	\$ -	\$ -	\$ -	\$ -	210.00
158-175-9000	Transfers to General fund	\$ -	\$ -	\$ -	\$ -	404,908.00
175	Landscape Maintenance District	\$ -	\$ -	\$ -	\$ -	70,337.00
158	Patterson Gardens LMD	\$ -	\$ -	\$ -	\$ -	70,337.00

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
160 000 000	Keystone Pacific Bus. Park LMD	\$ -	\$ -	\$ -	\$ -	\$ -
175	Landscape Maintenance District					
160-175-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	(338,365.00)
160-175-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	140.00
160-175-6310	Facility Maintenance	\$ -	\$ -	\$ -	\$ -	155,431.00
160-175-6605	Advertising	\$ -	\$ -	\$ -	\$ -	150.00
160-175-9000	Transfers to General fund	\$ -	\$ -	\$ -	\$ -	142,512.00
175	Landscape Maintenance District	\$ -	\$ -	\$ -	\$ -	(40,132.00)
160	Keystone Pacific Bus. Park LMD	\$ -	\$ -	\$ -	\$ -	(40,132.00)

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
166	Keystone Annex 1 McShane - LMD					
175	Landscape Maintenance District					
166-175-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	(75,832.00)
166-175-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	20.00
166-175-6310	Facility Maintenance	\$ -	\$ -	\$ -	\$ -	34,745.00
166-175-6605	Advertising	\$ -	\$ -	\$ -	\$ -	60.00
166-175-9000	Transfers to General fund	\$ -	\$ -	\$ -	\$ -	41,007.00
175	Landscape Maintenance District	\$ -	\$ -	\$ -	\$ -	-
166	Keystone Annex 1 McShane - LMD	\$ -	\$ -	\$ -	\$ -	-

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
175	LMD Districts					
000						
175-000-5041	Country Hollow - LMD	\$ (1,226.96)	\$ (1,172.64)	\$ (1,293.00)	\$ (1,293.00)	\$ -
175-000-5042	Heartland Ranch - LMD	\$ (164,327.57)	\$ (167,406.91)	\$ (174,928.00)	\$ (174,928.00)	\$ -
175-000-5043	Heartland Ranch Overlay - LMD	\$ (15,659.02)	\$ (16,024.86)	\$ (16,737.00)	\$ (16,737.00)	\$ -
175-000-5044	Keystone Bus Park - LMD	\$ (216,147.42)	\$ (222,387.20)	\$ (233,855.00)	\$ (233,855.00)	\$ -
175-000-5045	Kinshire Estates - LMD	\$ (3,151.94)	\$ (3,175.75)	\$ (3,428.00)	\$ (3,428.00)	\$ -
175-000-5046	Miraggio - LMD	\$ (20,982.00)	\$ (21,612.00)	\$ (22,327.00)	\$ (22,327.00)	\$ -
175-000-5047	Patterson Estates I/III/IV LMD	\$ (12,229.41)	\$ (11,810.27)	\$ (12,637.00)	\$ (12,637.00)	\$ -
175-000-5048	Patterson Gardens - LMD	\$ (546,466.03)	\$ (532,210.03)	\$ (575,803.00)	\$ (575,803.00)	\$ -
175-000-5049	Shirepark Estates - LMD	\$ (8,054.94)	\$ (8,108.57)	\$ (8,667.00)	\$ (8,667.00)	\$ -
175-000-5050	Sutter Pointe - LMD	\$ (87,599.80)	\$ (92,274.44)	\$ (92,825.00)	\$ (92,825.00)	\$ -
175-000-5051	Walker Ranch/Creekside LMD	\$ (622,511.76)	\$ (614,343.63)	\$ (654,177.00)	\$ (654,177.00)	\$ -
175-000-5052	Walnut Square - LMD	\$ (4,339.38)	\$ (4,339.38)	\$ (4,638.00)	\$ (4,638.00)	\$ -
175-000-5053	Keystone Annex 1 - LMD McShane	\$ (52,225.00)	\$ (52,225.00)	\$ (55,534.00)	\$ (55,534.00)	\$ -
175-000-5600	Interest Income	\$ (2,448.31)	\$ (2,247.08)	\$ (2,448.00)	\$ (2,448.00)	\$ (2,247.00)
175-000-6425	Fuel	\$ 15,237.34	\$ 27,114.32	\$ 15,237.00	\$ 15,237.00	\$ 15,237.34
175-000-6740	Utilities - Roundabouts	\$ 8.32	\$ -	\$ -	\$ -	\$ -
175-000-6750	Country Hollow - LMD	\$ 398.78	\$ 401.77	\$ 1,013.00	\$ 1,013.00	\$ -
175-000-6751	Heartland Ranch - LMD	\$ 15,958.56	\$ 13,943.70	\$ 134,388.00	\$ 134,388.00	\$ -
175-000-6752	Heartland Ranch Overlay	\$ 3,032.64	\$ 2,822.99	\$ 15,836.00	\$ 15,836.00	\$ -
175-000-6753	Keystone Bus Park - LMD	\$ 351,036.64	\$ 214,568.29	\$ 272,046.00	\$ 272,046.00	\$ -
175-000-6754	Kinshire Estates - LMD	\$ 579.02	\$ 552.22	\$ 3,165.00	\$ 3,165.00	\$ -
175-000-6755	Miraggio - LMD	\$ 12,304.87	\$ 2,761.92	\$ 23,283.00	\$ 23,283.00	\$ -
175-000-6756	Patterson Estates I/III/IV LMD	\$ 11,856.51	\$ 4,393.03	\$ 15,234.00	\$ 15,234.00	\$ -
175-000-6757	Patterson Gardens - LMD	\$ 539,495.02	\$ 134,418.86	\$ 575,805.00	\$ 575,805.00	\$ -
175-000-6759	Shirepark Estates - LMD	\$ 6,712.23	\$ 1,163.75	\$ 10,118.00	\$ 10,118.00	\$ -
175-000-6760	Sutter Pointe - LMD	\$ 97,887.23	\$ 45,313.21	\$ 103,453.00	\$ 103,453.00	\$ -
175-000-6762	Walker Ranch - LMD	\$ 571,970.41	\$ 136,101.47	\$ 665,047.00	\$ 665,047.00	\$ -
175-000-6763	Walnut Square - LMD	\$ 1,626.33	\$ 1,804.30	\$ 5,530.00	\$ 5,530.00	\$ -
175-000-6764	Keystone Annex 1 - LMD McShane	\$ 50,690.09	\$ 3,366.23	\$ 86,680.00	\$ 86,680.00	\$ -
000		\$ (78,575.55)	\$ (1,160,611.70)	\$ 67,538.00	\$ 67,538.00	\$ 12,990.34
999	Transfers Out					
175-999-9000	Transfers to General fund	\$ -	\$ 34,854.00	\$ 27,000.00	\$ 27,000.00	\$ 192,640.00
175-999-9753	Trans Out - Keystone Bus P LMD	\$ -	\$ 150,365.28	\$ -	\$ -	\$ -
175-999-9755	Trans Out - Miraggio LMD	\$ -	\$ 10,399.65	\$ -	\$ -	\$ -
175-999-9756	Trans Out-Patt Est. I/III/IV	\$ -	\$ 8,863.96	\$ -	\$ -	\$ -
175-999-9757	Trans Out - Patt Gardens LMD	\$ -	\$ 357,724.59	\$ -	\$ -	\$ -
175-999-9759	Trans Out - Shirepark Est. LMD	\$ -	\$ 6,730.27	\$ -	\$ -	\$ -
175-999-9760	Trans Out - Sutter Pointe LMD	\$ -	\$ 60,937.40	\$ -	\$ -	\$ -
175-999-9762	Trans Out - Walker Ranch LMD	\$ -	\$ 389,858.17	\$ -	\$ -	\$ -
175-999-9764	Trans Out - Keys. Ann McSh LMD	\$ -	\$ 45,255.52	\$ -	\$ -	\$ -
999	Transfers Out	\$ -	\$ 1,064,988.84	\$ 27,000.00	\$ 27,000.00	\$ 192,640.00
175	LMD Districts	\$ (78,575.55)	\$ (95,622.86)	\$ 94,538.00	\$ 94,538.00	\$ 205,630.34

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
176	BAD Districts					
000						
176-000-5041	Country Hollow - BAD	\$ (4,237.40)	\$ (4,202.60)	\$ (4,647.00)	\$ (4,647.00)	\$ (4,372.20)
176-000-5042	Golden Estates - BAD	\$ (7,088.16)	\$ (7,042.60)	\$ (7,484.00)	\$ (7,484.00)	\$ (7,040.64)
176-000-5043	Heartland Ranch - BAD	\$ (70,540.74)	\$ (71,868.89)	\$ (75,107.00)	\$ (75,107.00)	\$ (75,002.88)
176-000-5045	Keystone Bus Park - BAD	\$ (54,263.87)	\$ (53,716.57)	\$ (58,644.00)	\$ (58,644.00)	\$ (53,313.75)
176-000-5046	Kinshire Estates - BAD	\$ (2,688.20)	\$ (2,668.15)	\$ (2,884.00)	\$ (2,884.00)	\$ (2,713.20)
176-000-5047	Miraggio - BAD	\$ (4,089.00)	\$ (4,212.00)	\$ (4,373.00)	\$ (4,373.00)	\$ (4,495.00)
176-000-5048	Patterson Estates I - BAD	\$ (4,371.57)	\$ (4,222.33)	\$ (4,485.00)	\$ (4,485.00)	\$ (4,220.48)
176-000-5049	Patterson Estates III - BAD	\$ (666.56)	\$ (666.56)	\$ (735.00)	\$ (735.00)	\$ (691.56)
176-000-5050	Patterson Estates IV - BAD	\$ (5,821.13)	\$ (5,587.48)	\$ (6,042.00)	\$ (6,042.00)	\$ (5,684.84)
176-000-5051	Patterson Gardens - BAD	\$ (117,400.40)	\$ (127,936.96)	\$ (123,446.00)	\$ (123,446.00)	\$ (144,180.00)
176-000-5053	Shirepark Estates - BAD	\$ (6,140.16)	\$ (6,181.13)	\$ (6,613.00)	\$ (6,613.00)	\$ (6,221.68)
176-000-5054	Springshire Estates - BAD	\$ (1,345.28)	\$ (1,327.15)	\$ (1,456.00)	\$ (1,456.00)	\$ (1,370.24)
176-000-5055	Sutter Pointe - BAD	\$ (13,476.70)	\$ (13,724.12)	\$ (14,293.00)	\$ (14,293.00)	\$ (14,691.48)
176-000-5056	Walker Ranch/Creekside - BAD	\$ (159,347.73)	\$ (161,867.28)	\$ (167,479.00)	\$ (167,479.00)	\$ (172,170.50)
176-000-5057	Walnut Square - BAD	\$ (2,616.14)	\$ (2,616.14)	\$ (2,807.00)	\$ (2,807.00)	\$ (2,641.14)
176-000-5058	Weber Estates - BAD	\$ (1,754.12)	\$ (1,711.56)	\$ (1,891.00)	\$ (1,891.00)	\$ (1,779.12)
176-000-5059	Yorkshire Estates - BAD	\$ (1,060.25)	\$ (1,107.30)	\$ (1,178.00)	\$ (1,178.00)	\$ (1,107.50)
176-000-5060	Yorkshire Estates II - BAD	\$ (264.80)	\$ (264.80)	\$ (318.00)	\$ (318.00)	\$ (289.80)
176-000-5064	Mahaffey Plaza (Walgreen)-BAD	\$ (1,540.94)	\$ (1,587.92)	\$ (1,664.00)	\$ (1,664.00)	\$ (1,711.14)
176-000-5065	Patterson Plaza	\$ (7,003.16)	\$ (7,739.90)	\$ (7,470.00)	\$ (7,470.00)	\$ (7,764.90)
176-000-5066	Keystone Annex (McShane)	\$ (13,560.00)	\$ (14,605.00)	\$ (14,439.00)	\$ (14,439.00)	\$ (15,375.00)
176-000-5067	Patterson Gardens BAD Lot E	\$ (3,471.40)	\$ (4,562.40)	\$ (3,747.00)	\$ (3,747.00)	\$ (3,441.50)
176-000-5600	Interest Income	\$ (8,785.63)	\$ (4,346.33)	\$ (8,786.00)	\$ (8,786.00)	\$ (4,346.00)
176-000-6720	Utilities - Lights	\$ -	\$ 67.19	\$ -	\$ -	\$ -
176-000-6750	Country Hollow - BAD	\$ 2,568.40	\$ 1,427.35	\$ 5,781.00	\$ 5,781.00	\$ 8,386.53
176-000-6751	Golden Estates - BAD	\$ 5,100.49	\$ 4,589.27	\$ 7,271.00	\$ 7,271.00	\$ 5,974.83
176-000-6752	Heartland Ranch - BAD	\$ 35,205.62	\$ 18,992.26	\$ 72,226.00	\$ 72,226.00	\$ 36,314.46
176-000-6754	Keystone Business Park BAD	\$ 12,926.12	\$ 5,281.21	\$ 87,690.00	\$ 87,690.00	\$ 612,279.44
176-000-6755	Kinshire Estates - BAD	\$ 1,914.59	\$ 1,475.97	\$ 2,816.00	\$ 2,816.00	\$ 2,330.20
176-000-6756	Miraggio - BAD	\$ 4,274.12	\$ 5,655.80	\$ 3,380.00	\$ 3,380.00	\$ 968.22
176-000-6757	Patterson Estates I - BAD	\$ 3,712.14	\$ 2,563.84	\$ 4,821.00	\$ 4,821.00	\$ 3,597.48
176-000-6758	Patterson Estates III - BAD	\$ 401.96	\$ 384.74	\$ 770.00	\$ 770.00	\$ 589.56
176-000-6759	Patterson Estates IV - BAD	\$ 3,536.46	\$ 4,410.40	\$ 7,633.00	\$ 7,633.00	\$ 5,264.45
176-000-6760	Patterson Gardens - BAD	\$ 64,139.70	\$ 30,409.82	\$ 160,290.00	\$ 160,290.00	\$ 794,807.38
176-000-6761	Patterson Gardens Lot E - BAD	\$ 3,194.37	\$ 1,901.08	\$ 3,444.00	\$ 3,444.00	\$ 1,913.50
176-000-6762	Shirepark Estates - BAD	\$ 4,184.85	\$ 3,404.75	\$ 6,462.00	\$ 6,462.00	\$ 4,511.98
176-000-6763	Springshire Estates - BAD	\$ 971.93	\$ 453.03	\$ 1,287.00	\$ 1,287.00	\$ 1,193.28
176-000-6764	Sutter Pointe - BAD	\$ 9,633.71	\$ 7,017.13	\$ 15,503.00	\$ 15,503.00	\$ 28,980.48
176-000-6765	Walker Ranch/Creekside - BAD	\$ 76,955.59	\$ 39,660.13	\$ 137,991.00	\$ 137,991.00	\$ 171,573.57
176-000-6766	Walnut Square - BAD	\$ 2,006.64	\$ 895.58	\$ 2,328.00	\$ 2,328.00	\$ 2,287.14
176-000-6767	Weber Estates - BAD	\$ 1,121.71	\$ 2,014.46	\$ 2,123.00	\$ 2,123.00	\$ 1,476.81
176-000-6768	Yorkshire Estates - BAD	\$ 687.60	\$ 504.35	\$ 951.00	\$ 951.00	\$ 975.50
176-000-6769	Yorkshire Estates II - BAD	\$ 125.23	\$ 37.72	\$ 253.00	\$ 253.00	\$ 250.80
176-000-6771	The Villages BAD	\$ 433.28	\$ 518.80	\$ 464.00	\$ 464.00	\$ 464.22
176-000-6772	Mahaffey Plaza (Walgreen)-BAD	\$ 959.02	\$ 793.23	\$ 1,171.00	\$ 1,171.00	\$ 1,547.01
176-000-6773	Patterson Plaza (PG Ann) BAD	\$ 1,362.73	\$ 368.57	\$ 10,680.00	\$ 10,680.00	\$ 89,515.25
176-000-6774	Keystone Annex (McShane) BAD	\$ 6,546.83	\$ 1,320.05	\$ 22,980.00	\$ 22,980.00	\$ 123,087.61
000		\$ (249,570.25)	\$ (369,618.44)	\$ 38,327.00	\$ 38,327.00	\$ 1,363,665.15
999	Transfers Out					
176-999-9001	To Street Fund	\$ 350,648.00	\$ 12,246.01	\$ 802,667.00	\$ 802,667.00	\$ 802,667.15
176-999-9009	To Sewer Fund	\$ 25,099.00	\$ -	\$ 37,102.00	\$ 37,102.00	\$ -
176-999-9750	Trans Out - Country Hollow BAD	\$ -	\$ 1,369.75	\$ -	\$ -	\$ 729.00
176-999-9751	Trans Out - Golden Estates BAD	\$ -	\$ 3,673.69	\$ -	\$ -	\$ 988.00
176-999-9752	Trans Out - Heartland Rane BAD	\$ -	\$ 25,876.65	\$ -	\$ -	\$ 11,084.00
176-999-9754	Trans Out - Key Bus Park BAD	\$ -	\$ 7,304.39	\$ -	\$ -	\$ 2,090.00
176-999-9755	Trans Out - Kinshire Estat BAD	\$ -	\$ 1,257.93	\$ -	\$ -	\$ 383.00
176-999-9756	Trans Out - Miraggio BAD	\$ -	\$ 744.07	\$ -	\$ -	\$ 316.00
176-999-9757	Trans Out - Patt Estates I BAD	\$ -	\$ 1,818.02	\$ -	\$ -	\$ 623.00
176-999-9758	Trans Out - Patt Estat III BAD	\$ -	\$ 361.28	\$ -	\$ -	\$ 102.00
176-999-9759	Trans Out -Patt Estate IV BAD	\$ -	\$ 1,337.63	\$ -	\$ -	\$ 978.00
176-999-9760	Trans Out - Patt Estates BAD	\$ -	\$ 42,206.53	\$ -	\$ -	\$ 13,470.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
176-999-9761	Trans Out - Pat Gard Lot E BAD	\$ -	\$ 1,126.82	\$ -	\$ -	\$ 1,527.00
176-999-9762	Trans Out - Shirepark Esta BAD	\$ -	\$ 1,110.63	\$ -	\$ -	\$ 875.00
176-999-9763	Trans Out - Springshire Es BAD	\$ -	\$ 676.18	\$ -	\$ -	\$ 177.00
176-999-9764	Trans Out - Sutter Pointe BAD	\$ -	\$ 2,155.73	\$ -	\$ -	\$ 1,401.00
176-999-9765	Trans Out - Walker/Creeksi BAD	\$ -	\$ 44,235.75	\$ -	\$ -	\$ -
176-999-9766	Trans Out - Walnut Square BAD	\$ -	\$ 959.28	\$ -	\$ -	\$ 354.00
176-999-9767	Trans Out - Weber Estates BAD	\$ -	\$ 416.10	\$ -	\$ -	\$ 273.00
176-999-9768	Trans Out - Yorkshire Esta BAD	\$ -	\$ 515.20	\$ -	\$ -	\$ 132.00
176-999-9769	Trans Out - Yorkshire E II BAD	\$ -	\$ 144.44	\$ -	\$ -	\$ 39.00
176-999-9772	Trans Out - Mahaffey Plaza BAD	\$ -	\$ 169.12	\$ -	\$ -	\$ 168.00
176-999-9773	Trans Out - Patt Plaza BAD	\$ -	\$ 730.82	\$ -	\$ -	\$ -
176-999-9774	Trans Out - Keystone Annex BAD	\$ -	\$ 4,449.02	\$ -	\$ -	\$ 824.00
176-999-9775	Trans Out - Patt Gard LotE BAD	\$ -	\$ -	\$ -	\$ -	\$ 1,528.00
999	Transfers Out	\$ 375,747.00	\$ 154,885.04	\$ 839,769.00	\$ 839,769.00	\$ 840,728.15
176	BAD Districts	\$ 126,176.75	\$ (214,733.40)	\$ 878,096.00	\$ 878,096.00	\$ 2,204,393.30

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
177	CSA #15 Assmt District					
000						
177-000-5061	Gateway Assessments	\$ (8,499.44)	\$ (8,499.44)	\$ (9,034.00)	\$ (9,034.00)	\$ (8,522.00)
177-000-5600	Interest Income	\$ (27.38)	\$ -	\$ (27.00)	\$ (27.00)	\$ -
177-000-6200	Fiscal Services	\$ 400.00	\$ -	\$ 413.00	\$ 413.00	\$ 454.00
177-000-6770	Gateway Maintenance Expense	\$ 20,710.91	\$ 3,095.53	\$ 13,654.00	\$ 13,654.00	\$ 12,196.00
000		\$ 12,584.09	\$ (5,403.91)	\$ 5,006.00	\$ 5,006.00	\$ 4,128.00
999	Transfers Out					
177-999-9000	To General Fund	\$ 4,058.88	\$ -	\$ -	\$ -	\$ -
177-999-9001		\$ -	\$ -	\$ 2,678.00	\$ 2,678.00	\$ -
999	Transfers Out	\$ 4,058.88	\$ -	\$ 2,678.00	\$ 2,678.00	\$ -
177	CSA #15 Assmt District	\$ 16,642.97	\$ (5,403.91)	\$ 7,684.00	\$ 7,684.00	\$ 4,128.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
178	CFD 2013-1					
000						
178-000-5040	Assessment Fees	\$ (203,098.48)	\$ (208,890.21)	\$ (219,300.00)	\$ (219,300.00)	\$ (219,299.59)
178-000-5600	Interest Income	\$ (1,351.27)	\$ (944.26)	\$ (1,351.00)	\$ (1,351.00)	\$ (944.00)
178-000-6200	Fiscal Services	\$ 2,398.20	\$ 2,487.75	\$ 2,604.00	\$ 2,604.00	\$ 3,009.00
178-000-6320	Streetlight Maintenance	\$ -	\$ -	\$ 2,000.00	\$ 7,000.00	\$ 2,000.00
178-000-6710	Utilities - Building	\$ 17,255.77	\$ 1,914.42	\$ 17,801.00	\$ 12,801.00	\$ 17,801.05
178-000-6720	Utilities - Lights	\$ 409.44	\$ 409.20	\$ 400.00	\$ 400.00	\$ 400.00
178-000-6725	Utilities - Traffic Signals	\$ 711.83	\$ -	\$ -	\$ -	\$ -
178-000-6735	Utilities - Storm Lift Station	\$ 9,233.80	\$ 12,410.76	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
178-000-6750	Mahaffey Plaza Area	\$ 860.32	\$ 361.71	\$ -	\$ -	\$ -
178-000-6751	Westridge Business Park	\$ 442.27	\$ -	\$ -	\$ -	\$ -
178-000-6752	Arambel Business Park	\$ 442.27	\$ -	\$ -	\$ -	\$ -
000		\$ (172,695.85)	\$ (192,250.63)	\$ (187,846.00)	\$ (187,846.00)	\$ (187,033.54)
999	Transfers Out					
178-999-6800	Transfers to General fund	\$ -	\$ 32,173.00	\$ -	\$ -	\$ -
178-999-6801	Transfers to Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
178-999-6802	Transfers to Street Fund	\$ 96,636.00	\$ -	\$ -	\$ -	\$ -
999	Transfers Out	\$ 96,636.00	\$ 32,173.00	\$ -	\$ -	\$ 10,000.00
178	CFD 2013-1	\$ (76,059.85)	\$ (160,077.63)	\$ (187,846.00)	\$ (187,846.00)	\$ (177,033.54)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
179	CFD 2018-02 VOP MAINTENANCE					
000						
179-000-5040	Assessment Fees	\$ (99,195.41)	\$ (216,318.17)	\$ (222,286.00)	\$ (222,286.00)	\$ (222,286.49)
179-000-5600	Interest Income	\$ (118.46)	\$ (343.87)	\$ (118.00)	\$ (118.00)	\$ (344.00)
179-000-6200	Fiscal Services	\$ 2,355.02	\$ 2,672.77	\$ 2,589.00	\$ 2,589.00	\$ 2,462.00
179-000-6240	General Contract Services	\$ -	\$ 120.00	\$ -	\$ -	\$ -
179-000-6300	Equipment Maintenance	\$ -	\$ 465.22	\$ -	\$ -	\$ -
179-000-6310	Facility Maintenance	\$ -	\$ 272.69	\$ -	\$ -	\$ -
179-000-6315	Vehicle Maintenance	\$ -	\$ 80.44	\$ -	\$ -	\$ -
179-000-6320	Streetlight Maintenance	\$ -	\$ 954.74	\$ -	\$ -	\$ -
179-000-6410	Departmental Supplies	\$ -	\$ 387.37	\$ -	\$ -	\$ -
179-000-6415	Small Tools/Shop Supplies	\$ -	\$ 146.62	\$ -	\$ -	\$ -
179-000-6710	Utilities - Building	\$ 4,539.97	\$ 6,342.85	\$ 4,683.00	\$ 4,683.00	\$ 4,683.43
179-000-6720	Utilities - Lights	\$ 3,154.72	\$ 4,105.37	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
000		\$ (89,264.16)	\$ (201,113.97)	\$ (208,132.00)	\$ (208,132.00)	\$ (208,485.06)
999	Transfers Out					
179-999-9001	Transfer to General Fund	\$ -	\$ 40,216.52	\$ -	\$ -	\$ -
999	Transfers Out	\$ -	\$ 40,216.52	\$ -	\$ -	\$ -
179	CFD 2018-02 VOP MAINTENANCE	\$ (89,264.16)	\$ (160,897.45)	\$ (208,132.00)	\$ (208,132.00)	\$ (208,485.06)



ASSESSMENTS FUNDS

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
180	CFD 2018-01 VOP INFRASTRUCTURE					
000						
180-000-5008	Mello Roos - Assessment Prepay	\$ (327,237.00)	\$ (725,602.00)	\$ -	\$ -	\$ -
180-000-5050	Assessment Fees - VOP	\$ (84,829.18)	\$ (316,670.80)	\$ (90,435.00)	\$ (90,435.00)	\$ (520,563.00)
180-000-5300	Administration Fee	\$ (2,471.17)	\$ (15,435.51)	\$ (19,251.00)	\$ (19,251.00)	\$ (19,251.22)
180-000-5600	Interest Income	\$ (626.23)	\$ (4,264.84)	\$ (626.00)	\$ (626.00)	\$ (4,265.00)
180-000-5602	Delinquency Penalty-10 Percent	\$ (2,954.05)	\$ (1,232.07)	\$ -	\$ -	\$ -
180-000-5850	Bond Proceeds	\$ -	\$ (4,951,497.80)	\$ -	\$ -	\$ -
180-000-6200	Fiscal Services	\$ 16,613.75	\$ 17,315.67	\$ 33,011.00	\$ 33,011.00	\$ 36,312.00
180-000-6899	Miscellaneous Reimb Expense	\$ 298.20	\$ 55.60	\$ -	\$ -	\$ -
180-000-7001	NET Reimbursement Project	\$ -	\$ 190,000.00	\$ -	\$ -	\$ -
180-000-8000	Principal Expenses	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 30,000.00
180-000-8100	Interest Expense	\$ -	\$ 60,828.89	\$ 175,850.00	\$ 175,850.00	\$ 174,650.00
180-000-8200	Costs of Issuance	\$ -	\$ 263,193.00	\$ -	\$ -	\$ -
180-000-8205	Underwriter's Discount	\$ -	\$ 40,497.55	\$ 675.00	\$ 675.00	\$ 1,349.92
180-000-8210	Call Premium Payment	\$ -	\$ -	\$ 8,108.00	\$ 8,108.00	\$ 16,216.59
000		\$ (401,205.68)	\$ (5,442,812.31)	\$ 157,332.00	\$ 157,332.00	\$ (285,550.71)
999	Transfers Out					
180-999-9000	To General Fund	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
180-999-9013	Transfer to Sewer CIP	\$ -	\$ -	\$ 4,000,000.00	\$ 4,000,000.00	\$ 3,928,155.85
999	Transfers Out	\$ -	\$ -	\$ 4,000,000.00	\$ 4,000,000.00	\$ 3,958,155.85
180	CFD 2018-01 VOP INFRASTRUCTURE	\$ (401,205.68)	\$ (5,442,812.31)	\$ 4,157,332.00	\$ 4,157,332.00	\$ 3,672,605.14

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
191	West Patt Bus. Park CFD 2005-1					
000						
191-000-5050	Assessment Fees Keystone	\$ (643,247.35)	\$ (777,540.71)	\$ (764,466.00)	\$ (764,466.00)	\$ (1,115,787.00)
191-000-5600	Interest Income	\$ (11,448.43)	\$ (10,260.27)	\$ (11,448.00)	\$ (11,448.00)	\$ (10,260.00)
191-000-5602	Delinquency Penalty-10 Percent	\$ (359.39)	\$ (10,624.85)	\$ -	\$ -	\$ -
191-000-5850	Bond Proceeds	\$ -	\$ (7,480,312.50)	\$ -	\$ -	\$ -
191-000-6200	Fiscal Services	\$ 8,052.50	\$ 9,168.75	\$ 21,457.00	\$ 21,457.00	\$ 23,604.00
191-000-6205	Legal Services	\$ -	\$ 78.40	\$ -	\$ -	\$ -
191-000-6899	Miscellaneous Reimb Expense	\$ 29.40	\$ 29.60	\$ 92.00	\$ 92.00	\$ 92.00
191-000-8000	Principal Expenses	\$ 90,000.00	\$ 100,000.00	\$ 140,000.00	\$ 140,000.00	\$ 135,000.00
191-000-8100	Interest Expense	\$ 405,368.78	\$ 452,264.34	\$ 662,013.00	\$ 662,013.00	\$ 657,225.01
191-000-8200	Costs of Issuance	\$ -	\$ 274,700.00	\$ -	\$ -	\$ -
191-000-8205	Underwriter's Discount	\$ -	\$ 61,676.00	\$ 1,028.00	\$ 1,028.00	\$ 2,055.87
191-000-8210	Call Premium Payment	\$ -	\$ -	\$ 11,339.00	\$ 11,339.00	\$ 22,677.08
000		\$ (151,604.49)	\$ (7,380,821.24)	\$ 60,015.00	\$ 60,015.00	\$ (285,393.04)
405	Fire Station 2					
405	Fire Station 2	\$ -	\$ -	\$ -	\$ -	\$ -
998	Transfers In					
998	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
191-999-9012	To Street Projects Fund	\$ -	\$ -	\$ 500,000.00	\$ 500,000.00	\$ 357,736.27
191-999-9013	To Sewer CIP	\$ 155,744.00	\$ -	\$ 6,000,000.00	\$ 6,000,000.00	\$ 5,088,150.00
999	Transfers Out	\$ 155,744.00	\$ -	\$ 6,500,000.00	\$ 6,500,000.00	\$ 5,445,886.27
191	West Patt Bus. Park CFD 2005-1	\$ 4,139.51	\$ (7,380,821.24)	\$ 6,560,015.00	\$ 6,560,015.00	\$ 5,160,493.23

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
192	CFD 2015-1 (ARAMBEL/KDN)					
000						
192-000-5050	Assessment Fees Keystone	\$ (280,337.04)	\$ (283,659.00)	\$ (336,350.00)	\$ (336,350.00)	\$ (335,994.00)
192-000-5600	Interest Income	\$ (550.47)	\$ (385.19)	\$ (550.00)	\$ (550.00)	\$ (385.00)
192-000-6200	Fiscal Services	\$ 9,056.25	\$ 6,051.25	\$ 12,998.00	\$ 12,998.00	\$ 14,298.00
192-000-6635	Bank Service Charge	\$ (80.00)	\$ 50.00	\$ -	\$ -	\$ -
192-000-6899	Miscellaneous Admin Expenses	\$ -	\$ 25.20	\$ 52.00	\$ 52.00	\$ 52.00
192-000-8000	Principal Expense	\$ 25,000.00	\$ 35,000.00	\$ 40,000.00	\$ 40,000.00	\$ 50,000.00
192-000-8100	Interest Expense	\$ 245,962.50	\$ 244,462.50	\$ 243,588.00	\$ 243,588.00	\$ 241,587.50
000		\$ (948.76)	\$ 1,544.76	\$ (40,262.00)	\$ (40,262.00)	\$ (30,441.50)
998	Transfers In					
998	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
999	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
192	CFD 2015-1 (ARAMBEL/KDN)	\$ (948.76)	\$ 1,544.76	\$ (40,262.00)	\$ (40,262.00)	\$ (30,441.50)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
204	HR Reass Dist Loc Oblig Bonds					
000						
204-000-5008	HR - Assessment Prepay	\$ -	\$ (1,522.90)	\$ -	\$ -	\$ -
204-000-5040	Assessment Fees	\$ (629,563.30)	\$ (626,442.52)	\$ (646,100.00)	\$ (646,100.00)	\$ (646,100.43)
204-000-5600	Interest Income	\$ (683.34)	\$ (450.24)	\$ (683.00)	\$ (683.00)	\$ (450.00)
204-000-6200	Fiscal Services	\$ 33,300.68	\$ 34,721.17	\$ 59,910.00	\$ 59,910.00	\$ 65,900.00
000		\$ (596,945.96)	\$ (593,694.49)	\$ (586,873.00)	\$ (586,873.00)	\$ (580,650.43)
799	Capital Improvement Program					
799	Capital Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ -
998	Transfers In					
998	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
204-999-9018	To 2013 HR Refunding	\$ 527,556.35	\$ 518,052.17	\$ 522,944.00	\$ 522,944.00	\$ 513,863.98
999	Transfers Out	\$ 527,556.35	\$ 518,052.17	\$ 522,944.00	\$ 522,944.00	\$ 513,863.98
204	HR Reass Dist Loc Oblig Bonds	\$ (69,389.61)	\$ (75,642.32)	\$ (63,929.00)	\$ (63,929.00)	\$ (66,786.45)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
205	PPFA 2013 HR Authority Bonds					
000						
205-000-5600	Interest Income	\$ (1,907.35)	\$ (854.96)	\$ (1,907.00)	\$ (1,907.00)	\$ (855.00)
205-000-5601	Interest Inc-Local Oblig Bond	\$ (143,436.74)	\$ (119,411.87)	\$ -	\$ -	\$ -
205-000-8000	Principal Expense	\$ 812,925.96	\$ 842,270.30	\$ 885,792.00	\$ 885,792.00	\$ 913,466.50
205-000-8100	Interest Expense	\$ 237,022.08	\$ 196,629.95	\$ 154,337.00	\$ 176,337.00	\$ 110,177.05
000		\$ 904,603.95	\$ 918,633.42	\$ 1,038,222.00	\$ 1,060,222.00	\$ 1,022,788.55
799	Capital Improvement Program					
799	Capital Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ -
998	Transfers In					
205-998-5924	From HR Local Obl Bonds	\$ (527,556.35)	\$ (518,052.17)	\$ (522,944.00)	\$ (522,944.00)	\$ (513,863.98)
998	Transfers In	\$ (527,556.35)	\$ (518,052.17)	\$ (522,944.00)	\$ (522,944.00)	\$ (513,863.98)
999	Transfers Out					
999	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
205	PPFA 2013 HR Authority Bonds	\$ 377,047.60	\$ 400,581.25	\$ 515,278.00	\$ 537,278.00	\$ 508,924.57

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
250	WPFA CFD 2001-1					
000						
250-000-5007	Mello Roos - Assessment Tax	\$ (5,245,182.36)	\$ (5,315,503.07)	\$ (5,691,284.00)	\$ (5,691,284.00)	\$ (5,457,899.00)
250-000-5008	Mello Roos - Assessment Prepay	\$ (110,356.00)	\$ (295,743.00)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)
250-000-5600	Interest Income	\$ (72,530.37)	\$ (63,853.38)	\$ (72,530.00)	\$ (72,530.00)	\$ (63,853.00)
250-000-5602	Delinquency Penalty-10 Percent	\$ (110,837.92)	\$ (11,578.56)	\$ (15,000.00)	\$ (15,000.00)	\$ (15,000.00)
250-000-5604	Late Fee Income	\$ -	\$ (280.00)	\$ -	\$ -	\$ -
250-000-6899	Miscellaneous Admin Expenses	\$ 571.40	\$ 570.60	\$ 589.00	\$ 589.00	\$ 589.00
250-000-8000	Principal Expense	\$ 1,571,445.00	\$ 1,784,880.00	\$ 1,730,557.00	\$ 1,730,557.00	\$ 1,844,870.00
250-000-8100	Interest Expense	\$ 3,745,571.52	\$ 3,645,547.73	\$ 3,532,671.00	\$ 3,532,671.00	\$ 3,422,587.20
250-000-8210	Call Premium Payment	\$ 3,999.08	\$ 5,200.93	\$ 8,160.00	\$ 8,160.00	\$ 8,160.00
000		\$ (217,319.65)	\$ (250,758.75)	\$ (606,837.00)	\$ (606,837.00)	\$ (360,545.80)
799	Capital Improvement Program					
250-799-7124	Public Safety Facility-Building	\$ 23,000.00	\$ -	\$ 2,000,000.00	\$ 2,000,000.00	\$ -
799	Capital Improvement Program	\$ 23,000.00	\$ -	\$ 2,000,000.00	\$ 2,000,000.00	\$ -
904	School District Mello Roos					
904	School District Mello Roos	\$ -	\$ -	\$ -	\$ -	\$ -
905	Dept					
905	Dept	\$ -	\$ -	\$ -	\$ -	\$ -
998	Transfers In					
250-998-5900	From PPEA CFD2001-1 Rev. Bonds	\$ -	\$ -	\$ (1,000,000.00)	\$ (1,000,000.00)	\$ -
998	Transfers In	\$ -	\$ -	\$ (1,000,000.00)	\$ (1,000,000.00)	\$ -
999	Transfers Out					
250-999-9001	To General Fund	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00
999	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00
250	WPFA CFD 2001-1	\$ (194,319.65)	\$ (250,758.75)	\$ 393,163.00	\$ 393,163.00	\$ (160,545.80)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
252	PPFA 2013 WPFA Authority Bonds					
000						
252-000-5600	Interest Income	\$ (105.78)	\$ (943.14)	\$ (106.00)	\$ (106.00)	\$ (943.00)
252-000-5601	Interest Inc-Local Oblig Bond	\$ (3,654,045.60)	\$ (3,650,748.66)	\$ (3,532,671.00)	\$ (3,532,671.00)	\$ (3,532,671.17)
252-000-8000	Principal Expense	\$ 1,825,000.00	\$ 2,015,000.00	\$ 1,930,000.00	\$ 1,930,000.00	\$ 2,035,000.00
252-000-8100	Interest Expense	\$ 3,510,187.50	\$ 3,430,712.51	\$ 3,333,741.00	\$ 3,512,741.00	\$ 3,230,803.13
000		\$ 1,681,036.12	\$ 1,794,020.71	\$ 1,730,964.00	\$ 1,909,964.00	\$ 1,732,188.96
799	Capital Improvement Program					
799	Capital Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ -
998	Transfers In					
998	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
252-999-9000	To CFD2001-1 WPFA Local Bonds	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	\$ -
252-999-9001	To General Fund	\$ -	\$ 192,350.20	\$ -	\$ -	\$ 779,180.00
999	Transfers Out	\$ -	\$ 192,350.20	\$ 1,000,000.00	\$ 1,000,000.00	\$ 779,180.00
252	PPFA 2013 WPFA Authority Bonds	\$ 1,681,036.12	\$ 1,986,370.91	\$ 2,730,964.00	\$ 2,909,964.00	\$ 2,511,368.96

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
710	Heartland Ranch Infrastructure					
000						
710-000-5600	Interest Income	\$ (171.43)	\$ (87.96)	\$ (171.00)	\$ (171.00)	\$ (88.00)
000		\$ (171.43)	\$ (87.96)	\$ (171.00)	\$ (171.00)	\$ (88.00)
710	Heartland Ranch Infrastructure	\$ (171.43)	\$ (87.96)	\$ (171.00)	\$ (171.00)	\$ (88.00)



STREET PROJECT FUNDS

FY2023 - 2024 Adopted Budget					
Streets Projects					
Funds 325, 326, 327, 328, 329					
	Audited Fiscal Year <u>2020-21</u>	Audited Fiscal Year <u>2021-22</u>	Adopted Fiscal Year <u>2022-23</u>	Adjusted Fiscal Year <u>2022-23</u>	Adopted Fiscal Year <u>2023-24</u>
Revenues					
Intergovernmental	\$ 3,621,194	3,142,026	3,151,050	3,151,050	3,354,724
Other Revenues	26,965	14,860	26,965	27,965	14,273
Total Revenues	3,648,159	3,156,886	3,178,015	3,179,015	3,368,997
Expenditures					
Operations & Maint.	59,087	74,921	85,000	85,000	150,000
Capital Outlay	2,396,595	3,621,203	10,382,463	10,576,035	9,389,314
Total Expenditures	2,455,682	3,696,124	10,467,463	10,661,035	9,539,314
Revenues Over (Under) Exp	1,192,477	(539,238)	(7,289,448)	(7,482,020)	(6,170,317)
Transfers In	2,882,723	827,918	7,245,900	7,245,900	4,781,671
Transfers Out	(1,905,800)	(994,938)	(2,039,974)	(2,039,974)	(2,010,174)
Net Change	2,169,400	(706,258)	(2,083,522)	(2,276,094)	(3,398,820)
Beginning Balance	5,230,534	7,399,934	6,693,676	6,693,676	4,417,582
Ending Balance	\$ 7,399,934	6,693,676	4,610,154	4,417,582	1,018,762

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
325	Gas Tax					
000						
325-000-5220	Gas Tax 2105	\$ (119,479.11)	\$ (118,054.57)	\$ (137,834.00)	\$ (137,834.00)	\$ (159,916.00)
325-000-5221	Gas Tax 2106	\$ (73,169.31)	\$ (72,853.78)	\$ (83,042.00)	\$ (83,042.00)	\$ (96,774.00)
325-000-5222	Gas Tax 2107	\$ (161,694.53)	\$ (139,186.01)	\$ (187,838.00)	\$ (187,838.00)	\$ (192,080.00)
325-000-5223	Gas Tax 2107.5	\$ (5,000.00)	\$ -	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)
325-000-5224	Gas Tax 2103	\$ (160,903.69)	\$ (163,037.33)	\$ (197,620.00)	\$ (197,620.00)	\$ (241,490.00)
325-000-5225	Gas Tax SB1	\$ (427,758.31)	\$ (472,197.40)	\$ (482,684.00)	\$ (482,684.00)	\$ (602,432.00)
325-000-5600	Interest Income	\$ (1,684.71)	\$ (781.44)	\$ (1,685.00)	\$ (1,685.00)	\$ (781.00)
325-000-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
325-000-6410	Departmental Supplies	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
325-000-7300	Bike/Pedestrian Proj. (5%)	\$ -	\$ 11,244.84	\$ -	\$ -	\$ -
325-000-7593	Apricot Fiesta Striping - LTF	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00
325-000-7612	Retro Reflectivity Project	\$ -	\$ -	\$ -	\$ -	\$ 28,843.03
325-000-7614	Traffic Signs	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
000		\$ (949,689.66)	\$ (954,865.69)	\$ (1,095,703.00)	\$ (1,095,703.00)	\$ (1,147,629.97)
999	Transfers Out					
325-999-9000	To General Fund	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00
325-999-9012	To Street Projects Fund	\$ 616,436.00	\$ 694,937.83	\$ 622,638.00	\$ 622,638.00	\$ 490,230.00
999	Transfers Out	\$ 916,436.00	\$ 994,937.83	\$ 922,638.00	\$ 922,638.00	\$ 790,230.00
325	Gas Tax	\$ (33,253.66)	\$ 40,072.14	\$ (173,065.00)	\$ (173,065.00)	\$ (357,399.97)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
326	Local Transportation Fund					
000						
326-000-5230	SB325 (LTF)	\$ -	\$ -	\$ (2,000.00)	\$ (2,000.00)	\$ (2,000.00)
326-000-5600	Interest Income	\$ (953.64)	\$ (318.91)	\$ (954.00)	\$ (954.00)	\$ (319.00)
326-000-5795	Miscellaneous Reimbursements	\$ -	\$ (585.39)	\$ -	\$ -	\$ -
326-000-6240	General Contract Services	\$ 6,366.00	\$ -	\$ -	\$ -	\$ -
326-000-6410	Departmental Supplies	\$ -	\$ 114.12	\$ -	\$ -	\$ -
000		\$ 5,412.36	\$ (790.18)	\$ (2,954.00)	\$ (2,954.00)	\$ (2,319.00)
799	Capital Improvement Program					
799	Capital Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ -
998	Transfers In					
998	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
326-999-9012	To Street 327 Fund	\$ 109,242.00	\$ -	\$ -	\$ -	\$ 20,000.00
999	Transfers Out	\$ 109,242.00	\$ -	\$ -	\$ -	\$ 20,000.00
326	Local Transportation Fund	\$ 114,654.36	\$ (790.18)	\$ (2,954.00)	\$ (2,954.00)	\$ 17,681.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
327	Street Projects					
000						
327-000-5240	STP	\$ (27,016.96)	\$ (242,526.04)	\$ (534,361.00)	\$ (534,361.00)	\$ (534,361.00)
327-000-5241	LRSPL State Grant	\$ -	\$ -	\$ (18,000.00)	\$ (18,000.00)	\$ (18,000.00)
327-000-5245	CMAQ	\$ (539,507.13)	\$ -	\$ (297,142.00)	\$ (297,142.00)	\$ (297,142.00)
327-000-5600	Interest Income	\$ (6,625.92)	\$ (5,910.76)	\$ (6,626.00)	\$ (6,626.00)	\$ (5,911.00)
327-000-5700	Late Fee	\$ (201,526.53)	\$ (52,489.98)	\$ -	\$ -	\$ -
327-000-5702	HBP Federal Grant Funding	\$ (112,152.16)	\$ (18,925.25)	\$ (82,767.00)	\$ (82,767.00)	\$ (82,767.00)
327-000-5795	Miscellaneous Reimbursements	\$ -	\$ -	\$ -	\$ (1,000.00)	\$ -
327-000-6240	General Contract Services	\$ 3,282.92	\$ 137.20	\$ 25,000.00	\$ 25,000.00	\$ 65,000.00
327-000-6410	Departmental Supplies	\$ 49,435.03	\$ 41,113.01	\$ 60,000.00	\$ 60,000.00	\$ -
327-000-7576	I-5 Interchange PA&ED Project	\$ -	\$ 104.50	\$ 1,000,000.00	\$ 1,000,000.00	\$ 715,472.54
327-000-7580	ATP Sidewalk Repair & Replace	\$ -	\$ -	\$ 36,259.00	\$ 36,259.00	\$ 36,259.00
327-000-7593	Apricot Fiesta Striping - LTF	\$ -	\$ 12,246.01	\$ 12,000.00	\$ 12,000.00	\$ -
327-000-7608	HBP	\$ 131,985.79	\$ 27,677.38	\$ 93,175.00	\$ 93,175.00	\$ 842,516.96
327-000-7611	Safety Improv Ward/Las Palmas	\$ 2,340.40	\$ -	\$ -	\$ -	\$ -
327-000-7612	Retro Reflectivity Project	\$ 19,655.47	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -
327-000-7613	Sperry Impro Baldwin to Hwy 33	\$ -	\$ 56,637.00	\$ 2,020,000.00	\$ 2,205,000.00	\$ 1,497,883.52
327-000-7614	Traffic Signs	\$ 20,518.21	\$ 15,770.00	\$ -	\$ -	\$ 7,500.00
327-000-7617	Stripping East of Ward Ave	\$ 453,664.91	\$ 7,350.00	\$ -	\$ -	\$ -
327-000-7619	Roundabout Salado/7th Street	\$ 815,730.43	\$ -	\$ -	\$ -	\$ -
327-000-7621	Ninth Street Improvements	\$ 325.93	\$ -	\$ -	\$ -	\$ -
327-000-7624	City Wide Bike Pedestrian	\$ 54,408.65	\$ 30,798.10	\$ -	\$ -	\$ -
327-000-7625	Conservation Core Projects	\$ -	\$ -	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
327-000-7626	Salado Creek Bike Trail Proj	\$ 220,864.29	\$ 275.87	\$ 1,982,838.00	\$ 1,982,838.00	\$ 1,783,994.86
327-000-7627	Kinshire Street Rehab Phase 1	\$ -	\$ 265,140.35	\$ -	\$ -	\$ -
327-000-7628	Street Main. Proj. - Las Palma	\$ 125,687.31	\$ 798,069.86	\$ -	\$ -	\$ -
327-000-7629	Slurry Seal	\$ -	\$ -	\$ 821,000.00	\$ 821,000.00	\$ 821,000.00
327-000-7630	COP Local Road Safety Plan	\$ -	\$ 18,866.56	\$ 20,000.00	\$ 20,000.00	\$ 40,722.15
327-000-7631	Ware Ave Overlay	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00
327-000-7632	Solyo Walking Path	\$ -	\$ -	\$ -	\$ -	\$ 29,888.00
327-000-7633	Traffic Signal at Sperry & 33	\$ -	\$ -	\$ -	\$ -	\$ 1,154,700.00
327-000-7634	9th Street Improvements	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00
000		\$ 1,011,070.64	\$ 954,333.81	\$ 5,177,376.00	\$ 5,361,376.00	\$ 6,377,756.03
799	Capital Improvement Program					
799	Capital Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ -
998	Transfers In					
327-998-5900	From General Fund	\$ (142,780.50)	\$ (40,855.00)	\$ (1,559,510.00)	\$ (1,559,510.00)	\$ (1,360,666.86)
327-998-5902	From Garbage Fund	\$ (100,000.00)	\$ (79,802.71)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)
327-998-5905	From Gas Tax Fund	\$ (616,436.00)	\$ (694,937.83)	\$ (622,638.00)	\$ (622,638.00)	\$ (490,230.00)
327-998-5906	From BAD - Slurry Seal	\$ (350,648.00)	\$ (12,246.01)	\$ (802,667.00)	\$ (802,667.00)	\$ (802,667.15)
327-998-5911	From CFD/BAD	\$ -	\$ -	\$ (500,000.00)	\$ (500,000.00)	\$ (357,736.27)
327-998-5912	From CFD/BAD	\$ (96,636.00)	\$ -	\$ -	\$ -	\$ -
327-998-5915	From LTF	\$ (109,242.00)	\$ -	\$ -	\$ -	\$ (20,000.00)
327-998-5916	From Measure L	\$ (868,724.42)	\$ -	\$ (1,104,336.00)	\$ (1,104,336.00)	\$ (1,187,070.19)
327-998-5922	From Street Impact (I-5 Inter)	\$ (500,000.00)	\$ (76.63)	\$ (500,000.00)	\$ (500,000.00)	\$ (357,736.27)
327-998-5923	From LTF Non-Motorized	\$ -	\$ -	\$ (72,851.00)	\$ (72,851.00)	\$ (105,564.00)
998	Transfers In	\$ (2,784,466.92)	\$ (827,918.18)	\$ (5,262,002.00)	\$ (5,262,002.00)	\$ (4,781,670.74)
999	Transfers Out					
999	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
327	Street Projects	\$ (1,773,396.28)	\$ 126,415.63	\$ (84,626.00)	\$ 99,374.00	\$ 1,596,085.29

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
328	LTF - Non Motorized Funds					
000						
328-000-5231	SB 325 Non-Motorized	\$ -	\$ (40,365.00)	\$ -	\$ -	\$ -
328-000-5600	Interest Income	\$ (281.39)	\$ (222.37)	\$ (281.00)	\$ (281.00)	\$ (222.00)
000		\$ (281.39)	\$ (40,587.37)	\$ (281.00)	\$ (281.00)	\$ (222.00)
998	Transfers In					
328-998-5916	From Measure L Fund	\$ (11,397.73)	\$ -	\$ -	\$ -	\$ -
998	Transfers In	\$ (11,397.73)	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
328-999-9002	To Street Fund	\$ -	\$ -	\$ 72,851.00	\$ 72,851.00	\$ 105,564.00
999	Transfers Out	\$ -	\$ -	\$ 72,851.00	\$ 72,851.00	\$ 105,564.00
328	LTF - Non Motorized Funds	\$ (11,679.12)	\$ (40,587.37)	\$ 72,570.00	\$ 72,570.00	\$ 105,342.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
329	Measure L					
000						
329-000-5022	Local Streets & Roads	\$ (1,379,220.38)	\$ (1,401,839.31)	\$ (865,202.00)	\$ (865,202.00)	\$ (865,202.00)
329-000-5023	Traffic Management	\$ (275,844.06)	\$ (280,367.87)	\$ (173,040.00)	\$ (173,040.00)	\$ (173,040.00)
329-000-5024	Bike & Pedestrian Improvements	\$ (137,922.03)	\$ (140,183.92)	\$ (86,520.00)	\$ (86,520.00)	\$ (86,520.00)
329-000-5600	Interest Income	\$ (17,419.33)	\$ (7,040.04)	\$ (17,419.00)	\$ (17,419.00)	\$ (7,040.00)
329-000-6240	General Contract Services	\$ -	\$ 33,557.16	\$ -	\$ -	\$ -
329-000-7101	Strt Main Proj-Las Palmas	\$ 426,810.92	\$ 1,442.92	\$ -	\$ -	\$ -
329-000-7102	Kinshire St Rebab - D&C Pha. 1	\$ 121,833.33	\$ 2,020,652.96	\$ -	\$ -	\$ -
329-000-7103	Kinshire St Rebab - D&C Pha. 2	\$ 2,770.76	\$ 354,926.24	\$ 3,967,796.00	\$ 3,967,796.00	\$ 1,561,529.99
329-000-7201	Traffic Signal at Sperry & 33	\$ -	\$ -	\$ -	\$ -	\$ 128,300.00
329-000-7300	Bike/Pedestrian Proj. (5%)	\$ -	\$ -	\$ 120,654.00	\$ 129,225.61	\$ 120,654.00
329-000-7301	ATP Sidewalk Repair and Replac	\$ -	\$ -	\$ 12,741.00	\$ 12,741.00	\$ 12,741.00
329-000-7400	Ped. Ctrl'd Crosswalk Safety	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 249,309.00
000		\$ (1,258,990.79)	\$ 581,148.14	\$ 3,209,010.00	\$ 3,217,581.61	\$ 940,731.99
998	Transfers In					
329-998-5904	From Water Fund	\$ -	\$ -	\$ (1,983,898.00)	\$ (1,983,898.00)	\$ -
329-998-5905	From Water Capital Fund	\$ (86,858.00)	\$ -	\$ -	\$ -	\$ -
998	Transfers In	\$ (86,858.00)	\$ -	\$ (1,983,898.00)	\$ (1,983,898.00)	\$ -
999	Transfers Out					
329-999-9001	To Water Capital Fund	\$ -	\$ -	\$ 13,000.00	\$ 13,000.00	\$ 12,873.63
329-999-9002	To Street Fund	\$ 868,724.42	\$ -	\$ 1,104,336.00	\$ 1,104,336.00	\$ 1,187,070.19
329-999-9005	To LTF Fund	\$ 11,397.73	\$ -	\$ -	\$ -	\$ -
999	Transfers Out	\$ 880,122.15	\$ -	\$ 1,117,336.00	\$ 1,117,336.00	\$ 1,199,943.82
329	Measure L	\$ (465,726.64)	\$ 581,148.14	\$ 2,342,448.00	\$ 2,351,019.61	\$ 2,140,675.81



RECREATION & OTHER FUNDS

FY2023 - 2024 Adopted Budget					
Recreation and Other					
Funds 305 and 430					
	Audited Fiscal Year <u>2020-21</u>	Audited Fiscal Year <u>2021-22</u>	Adopted Fiscal Year <u>2022-23</u>	Adjusted Fiscal Year <u>2022-23</u>	Adopted Fiscal Year <u>2023-24</u>
Revenues					
Service Charges	\$ 161,437	105,165	231,118	231,118	99,647
Other Revenues	885	1,338	885	1,505	717
Total Revenues	162,322	106,503	232,003	232,623	100,364
Expenditures					
Operations & Maint.	270	-	300	920	300
Total Expenditures	270	-	300	920	300
Revenues Over (under) Exp	162,052	106,503	231,703	231,703	100,064
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Net Change	162,052	106,503	231,703	231,703	100,064
Beginning Balance	141,453	303,505	410,008	410,008	641,711
Ending Balance	\$ 303,505	410,008	641,711	641,711	741,775

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
305	Beautification Committee					
000						
305-000-5600	Interest Income	\$ (145.80)	\$ (75.29)	\$ (146.00)	\$ (146.00)	\$ (75.00)
305-000-5705	Donations	\$ -	\$ (620.00)	\$ -	\$ (620.00)	\$ -
305-000-6410	Departmental Supplies	\$ 268.52	\$ -	\$ 300.00	\$ 920.00	\$ 300.00
000		\$ 122.72	\$ (695.29)	\$ 154.00	\$ 154.00	\$ 225.00
305	Beautification Committee	\$ 122.72	\$ (695.29)	\$ 154.00	\$ 154.00	\$ 225.00

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
430	Aquatic Center Construction					
000						
430-000-5122	Aquatic Center Fee	\$ (161,437.50)	\$ (105,165.00)	\$ (231,118.00)	\$ (231,118.00)	\$ (99,647.31)
430-000-5600	Interest Income	\$ (738.91)	\$ (642.13)	\$ (739.00)	\$ (739.00)	\$ (642.00)
000		<u>\$ (162,176.41)</u>	<u>\$ (105,807.13)</u>	<u>\$ (231,857.00)</u>	<u>\$ (231,857.00)</u>	<u>\$ (100,289.31)</u>
998	Transfers In					
998	Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
999	Transfers Out					
999	Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
430	Aquatic Center Construction	<u>\$ (162,176.41)</u>	<u>\$ (105,807.13)</u>	<u>\$ (231,857.00)</u>	<u>\$ (231,857.00)</u>	<u>\$ (100,289.31)</u>



ENTERPRISE FUNDS

FY2023 - 2024 Adopted Budget					
Garbage					
Fund 600					
	Audited Fiscal Year <u>2020-21</u>	Audited Fiscal Year <u>2021-22</u>	Adopted Fiscal Year <u>2022-23</u>	Adjusted Fiscal Year <u>2022-23</u>	Adopted Fiscal Year <u>2023-24</u>
Revenues					
Service Charges	\$ 3,540,022	3,819,669	3,982,292	3,982,292	4,300,917
Other Revenues	43,692	69,553	80,384	80,384	78,377
Total Revenues	3,583,714	3,889,222	4,062,676	4,062,676	4,379,294
Expenditures					
Salaries and Benefits	772,148	696,365	1,139,925	1,206,449	1,396,584
Operations and Maint.	2,001,356	2,440,137	2,600,237	2,610,572	2,555,609
Total Expenditures	2,773,504	3,136,502	3,740,162	3,817,021	3,952,193
Operating Balance	810,210	752,720	322,514	245,655	427,101
Capital Outlay	(1,210)	(700)	(140,000)	(304,504)	(7,260)
Transfers In	1,284	-	-	-	-
Transfers Out	(575,909)	(613,580)	(773,229)	(773,229)	(789,206)
Changes in Balance	234,375	138,440	(590,715)	(832,078)	(369,365)
Beginning Balance	1,088,607	1,322,982	1,461,422	1,461,422	629,344
Ending Balance	\$ 1,322,982	1,461,422	870,707	629,344	259,979

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
600	Garbage					
600-000-5030	Franchise Fees - Garbage	\$ (33,268.02)	\$ (34,458.58)	\$ (35,494.00)	\$ (35,494.00)	\$ (35,494.26)
600-000-5211	SB 1383 Local Grant - State	\$ -	\$ (7,449.31)	\$ -	\$ -	\$ -
600-000-5235	Highway Maint (SWEEP)	\$ (4,320.00)	\$ (3,960.00)	\$ (4,320.00)	\$ (4,320.00)	\$ (4,320.00)
600-000-5332	Garbage Services	\$ (3,540,022.12)	\$ (3,819,668.85)	\$ (3,982,292.00)	\$ (3,982,292.00)	\$ (4,300,917.00)
600-000-5600	Interest Income	\$ (5,569.82)	\$ (3,562.50)	\$ (5,570.00)	\$ (5,570.00)	\$ (3,563.00)
600-000-5700	Late Fee	\$ (170.26)	\$ (20,123.00)	\$ (35,000.00)	\$ (35,000.00)	\$ (35,000.00)
600-000-5795	Miscellaneous Reimbursements	\$ (364.36)	\$ -	\$ -	\$ -	\$ -
000		\$ (3,583,714.58)	\$ (3,889,222.24)	\$ (4,062,676.00)	\$ (4,062,676.00)	\$ (4,379,294.26)
790	Operations					
600-790-6001	Salaries & Wages, Full-Time	\$ 355,549.89	\$ 409,223.23	\$ 797,540.00	\$ 839,981.19	\$ 891,650.35
600-790-6002	Salaries & Wages, Part-Time	\$ 57,581.35	\$ 52,742.66	\$ 9,000.00	\$ 26,071.47	\$ 46,000.00
600-790-6005	Overtime	\$ 1,351.35	\$ 2,032.35	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00
600-790-6009	Salaries & Wages, COVID 19	\$ 3,736.88	\$ 4,113.93	\$ -	\$ -	\$ -
600-790-6011	Leave Payout	\$ 2,133.17	\$ 18,071.94	\$ 14,610.00	\$ 14,610.00	\$ 15,888.17
600-790-6100	FICA/Medicare - Employer	\$ 7,639.50	\$ 9,505.21	\$ 12,555.00	\$ 13,504.93	\$ 16,763.62
600-790-6105	Retirement	\$ 187,586.22	\$ 61,671.22	\$ 100,431.00	\$ 106,492.57	\$ 101,922.45
600-790-6106	HRA	\$ 11,156.04	\$ 13,443.30	\$ 2,745.00	\$ 2,745.00	\$ 21,114.56
600-790-6110	Worker's Compensation	\$ 3,819.31	\$ 4,213.93	\$ 54,654.00	\$ 54,654.00	\$ 58,185.68
600-790-6115	Unemployment Insurance	\$ 1,222.54	\$ -	\$ 1,223.00	\$ 1,223.00	\$ -
600-790-6120	Medical Insurance	\$ 76,968.43	\$ 86,295.47	\$ 114,492.00	\$ 114,492.00	\$ 183,860.93
600-790-6123	Post Retirement Medical Insura	\$ 48,736.75	\$ 22,062.69	\$ 6,296.00	\$ 6,296.00	\$ 10,348.80
600-790-6125	Dental Insurance	\$ 8,388.26	\$ 8,151.75	\$ 15,268.00	\$ 15,268.00	\$ 29,548.78
600-790-6130	Vision Insurance	\$ 1,427.08	\$ 1,359.50	\$ 2,150.00	\$ 2,150.00	\$ 3,696.00
600-790-6135	Life Insurance	\$ 2,047.78	\$ 2,112.52	\$ 1,761.00	\$ 1,761.00	\$ 7,805.01
600-790-6145	Tuition Reimbursement	\$ -	\$ 333.33	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
600-790-6155	Def. Compensation Match	\$ -	\$ -	\$ -	\$ -	\$ 2,599.63
600-790-6160	Compensated Absences	\$ 2,804.49	\$ 1,032.46	\$ -	\$ -	\$ -
600-790-6200	Fiscal Services	\$ 3,322.87	\$ 2,016.00	\$ 3,572.00	\$ 3,572.00	\$ 3,929.00
600-790-6220	Technical Services	\$ 59.96	\$ 625.00	\$ -	\$ -	\$ -
600-790-6221	Consulting Services	\$ (689.12)	\$ -	\$ -	\$ -	\$ 20,000.00
600-790-6222	IT - Services	\$ 8,137.59	\$ 5,621.79	\$ 19,266.00	\$ 14,266.00	\$ 20,283.00
600-790-6240	General Contract Services	\$ 1,585,587.71	\$ 1,961,468.87	\$ 2,030,143.00	\$ 2,030,143.00	\$ 1,901,743.00
600-790-6241	Contract Service - St Sweeping	\$ 175,316.28	\$ 183,366.15	\$ 194,329.00	\$ 194,329.00	\$ 194,328.93
600-790-6250	Insurance	\$ 166,466.00	\$ 217,177.50	\$ 254,709.00	\$ 254,709.00	\$ 340,008.00
600-790-6300	Equipment Maintenance	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ 400.00
600-790-6310	Alley/Sidewalk Maint	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
600-790-6315	Vehicle Maintenance	\$ 3,243.78	\$ 7,018.36	\$ 8,250.00	\$ 13,250.00	\$ 8,250.00
600-790-6400	Office Supplies	\$ 5,236.66	\$ 4,895.26	\$ 4,500.00	\$ 5,500.00	\$ 5,000.00
600-790-6405	Postage	\$ 11,012.66	\$ 12,445.27	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
600-790-6410	Departmental Supplies	\$ 1,654.00	\$ 1,361.99	\$ -	\$ 2,000.00	\$ -
600-790-6415	Small Tools/Shop Supplies	\$ 2,546.83	\$ 826.80	\$ 2,667.00	\$ 2,667.00	\$ 2,667.00
600-790-6425	Fuel	\$ 1,047.03	\$ 3,050.30	\$ 3,500.00	\$ 3,500.00	\$ 4,000.00
600-790-6435	Safety Supplies	\$ 398.56	\$ 657.75	\$ 1,200.00	\$ 1,200.00	\$ 1,350.00
600-790-6440	Uniforms	\$ 4,360.49	\$ 4,460.18	\$ 3,500.00	\$ 5,300.00	\$ 5,000.00
600-790-6500	Rents & Leases - Equipment	\$ 9,452.54	\$ 8,532.76	\$ 9,751.00	\$ 4,951.00	\$ 5,450.00
600-790-6605	Advertising	\$ 3,131.28	\$ 4,059.06	\$ 11,600.00	\$ 21,935.22	\$ 15,600.00
600-790-6610	Training & Travel	\$ 896.89	\$ 2,429.48	\$ 2,500.00	\$ 2,500.00	\$ 3,500.00
600-790-6620	Memberships & Subscriptions	\$ 1,777.83	\$ 1,144.50	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00
600-790-6625	Medical Services	\$ 321.50	\$ 576.70	\$ 500.00	\$ 500.00	\$ 500.00
600-790-6700	Telephone	\$ 5,292.25	\$ 5,624.03	\$ 4,250.00	\$ 4,250.00	\$ 5,500.00
600-790-6760	Permits & Fees	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00
600-790-6895	Depreciation Expense	\$ 12,779.35	\$ 12,779.15	\$ -	\$ -	\$ -
600-790-6896	Utility Service Write-off	\$ -	\$ -	\$ 28,000.00	\$ 28,000.00	\$ -
600-790-7501	Computer Equipment	\$ 1,210.15	\$ -	\$ -	\$ -	\$ 3,300.00
600-790-7504	Vehicle	\$ -	\$ 700.00	\$ 140,000.00	\$ 167,555.71	\$ -
600-790-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ -	\$ 136,948.00	\$ 3,960.00
790	Operations	\$ 2,774,712.13	\$ 3,137,202.39	\$ 3,880,162.00	\$ 4,121,525.09	\$ 3,959,452.91
799	Capital Improvement Program					
799	Capital Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ -

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
998	Transfers In					
600-998-5900	From General Fund	\$ (1,283.53)	\$ -	\$ -	\$ -	\$ -
998	Transfers In	\$ (1,283.53)	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
600-999-9000	To General Fund	\$ 475,909.00	\$ 533,777.00	\$ 673,229.00	\$ 673,229.00	\$ 689,205.66
600-999-9012	To Street 327 Fund	\$ 100,000.00	\$ 79,802.71	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
999	Transfers Out	\$ 575,909.00	\$ 613,579.71	\$ 773,229.00	\$ 773,229.00	\$ 789,205.66
600	Garbage	\$ (234,376.98)	\$ (138,440.14)	\$ 590,715.00	\$ 832,078.09	\$ 369,364.31

FY2023 - 2024 Adopted Budget					
Sewer					
Funds 605, 606, 607					
	Audited Fiscal Year <u>2020-21</u>	Audited Fiscal Year <u>2021-22</u>	Adopted Fiscal Year <u>2022-23</u>	Adjusted Fiscal Year <u>2022-23</u>	Adopted Fiscal Year <u>2023-24</u>
Revenues					
Service Charges	\$ 4,419,740	4,670,038	5,304,236	5,304,236	5,558,665
Other Revenues	53,165	76,077	131,244	131,244	126,960
Total Revenues	4,472,905	4,746,115	5,435,480	5,435,480	5,685,625
Expenditures					
Salaries & Benefits	2,380,801	1,659,717	2,642,959	2,762,087	3,268,781
Operations & Maint.	2,947,452	3,004,258	1,501,603	1,669,631	1,700,525
Total Expenditures	5,328,253	4,663,975	4,144,562	4,431,718	4,969,306
Operating Balance	(855,348)	82,140	1,290,918	1,003,762	716,319
Capital Outlay	(19,695)	(6,593)	(13,798,400)	(14,449,302)	(10,922,802)
Debt Service	(184,233)	(189,264)	(610,926)	(610,926)	(628,386)
Other Financing Sources	-	-	2,000,000	2,000,000	617,353
Transfers In	633,330	805,731	13,271,575	13,271,575	10,879,885
Transfers Out	(971,649)	(761,096)	(3,854,160)	(3,854,160)	(2,646,567)
Changes in Balance	(1,397,595)	(69,082)	(1,700,993)	(2,639,051)	(1,984,198)
Beginning Balance	19,839,332	18,441,737	18,372,655	18,372,655	15,733,604
Ending Balance	\$ 18,441,737	18,372,655	16,671,662	15,733,604	13,749,406

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
605	Sewer					
000						
605-000-5141	Pool Const Fee	\$ (5,000.00)	\$ (3,200.00)	\$ (3,200.00)	\$ (3,200.00)	\$ (3,200.00)
605-000-5300	Administration Fee	\$ (12,592.83)	\$ (18,803.43)	\$ (14,000.00)	\$ (14,000.00)	\$ (14,000.00)
605-000-5315	Rental Income	\$ (20,316.26)	\$ (22,868.42)	\$ (19,157.00)	\$ (19,157.00)	\$ (19,157.00)
605-000-5331	Sewer Service	\$ (4,419,739.68)	\$ (4,670,038.36)	\$ (4,841,137.00)	\$ (4,841,137.00)	\$ (5,558,665.00)
605-000-5332	Sewer Service - Diablo Grande	\$ -	\$ -	\$ (463,099.00)	\$ (463,099.00)	\$ -
605-000-5520	Code Enforcement	\$ (3,000.00)	\$ -	\$ (3,000.00)	\$ (3,000.00)	\$ (3,000.00)
605-000-5600	Interest Income	\$ (1,861.08)	\$ (2,157.34)	\$ (1,861.00)	\$ (1,861.00)	\$ (2,157.00)
605-000-5700	Late Fee	\$ (212.57)	\$ (24,602.97)	\$ (45,000.00)	\$ (45,000.00)	\$ (45,000.00)
605-000-5710	Sale of Surplus/Salvage	\$ -	\$ -	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
605-000-5795	Miscellaneous Reimbursements	\$ (1,156.40)	\$ -	\$ -	\$ -	\$ -
605-000-5796	Public Works Salary Reimb	\$ -	\$ -	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
605-000-5798	Solar Rebate TID	\$ -	\$ -	\$ (34,000.00)	\$ (34,000.00)	\$ (34,000.00)
605-000-5799	Other Financing Sources	\$ -	\$ -	\$ (2,000,000.00)	\$ (2,000,000.00)	\$ (617,353.27)
605-000-8100	Interest Expense	\$ 9,710.02	\$ 9,710.02	\$ 9,710.00	\$ 9,710.00	\$ 9,710.02
605-000-8200	Cost of Issuance	\$ 1,058.00	\$ 1,058.00	\$ -	\$ -	\$ -
605-000-8210	Call Premium Payment	\$ -	\$ -	\$ 2,683.00	\$ 2,683.00	\$ 2,683.16
000		\$ (4,453,110.80)	\$ (4,730,902.50)	\$ (7,414,061.00)	\$ (7,414,061.00)	\$ (6,286,139.09)
790	Operations					
605-790-6001	Salaries & Wages, Full-Time	\$ 998,631.26	\$ 1,069,061.14	\$ 1,211,371.00	\$ 1,263,317.15	\$ 1,546,589.36
605-790-6002	Salaries & Wages, Part-Time	\$ 19,637.46	\$ 23,904.37	\$ -	\$ -	\$ 6,000.00
605-790-6005	Overtime	\$ 33,109.01	\$ 36,901.90	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
605-790-6009	Salaries & Wages, COVID 19	\$ 9,037.27	\$ 4,768.20	\$ -	\$ -	\$ -
605-790-6011	Leave Payout	\$ 3,128.00	\$ 35,204.49	\$ 26,992.00	\$ 26,992.00	\$ 28,357.10
605-790-6100	FICA/Medicare - Employer	\$ 15,313.58	\$ 17,378.58	\$ 18,464.00	\$ 20,356.92	\$ 23,812.40
605-790-6105	Retirement	\$ 175,453.21	\$ 149,663.53	\$ 217,705.00	\$ 230,889.89	\$ 233,407.32
605-790-6106	HRA	\$ 7,686.54	\$ 6,092.13	\$ 2,745.00	\$ 2,745.00	\$ 14,318.03
605-790-6110	Worker's Compensation	\$ 57,633.04	\$ 70,223.50	\$ 82,591.00	\$ 82,591.00	\$ 99,504.79
605-790-6115	Unemployment Insurance	\$ 1,156.24	\$ -	\$ 1,156.00	\$ 1,156.00	\$ -
605-790-6120	Medical Insurance	\$ 245,141.48	\$ 263,284.60	\$ 276,840.00	\$ 276,840.00	\$ 338,092.30
605-790-6123	Post Retirement Medical Insur.	\$ 176,354.45	\$ 77,616.46	\$ 12,125.00	\$ 12,125.00	\$ 13,742.40
605-790-6125	Dental Insurance	\$ 21,144.72	\$ 23,358.11	\$ 30,760.00	\$ 30,760.00	\$ 39,238.48
605-790-6130	Vision Insurance	\$ 3,577.89	\$ 3,901.77	\$ 4,331.00	\$ 4,331.00	\$ 4,908.00
605-790-6135	Life Insurance	\$ 4,815.77	\$ 5,078.35	\$ 4,874.00	\$ 4,874.00	\$ 6,450.27
605-790-6145	Tuition Reimbursement	\$ -	\$ 333.33	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
605-790-6155	Def. Compensation Match	\$ 759.36	\$ 801.96	\$ -	\$ -	\$ 3,386.13
605-790-6160	Compensated Absences	\$ 17,138.62	\$ 20,227.61	\$ -	\$ -	\$ -
605-790-6200	Fiscal Services	\$ 3,952.76	\$ 3,161.83	\$ 7,389.00	\$ 7,389.00	\$ 8,128.00
605-790-6205	Legal Services	\$ 28,745.00	\$ 1,601.50	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
605-790-6220	Technical Services	\$ 30,501.46	\$ 54,374.46	\$ 64,000.00	\$ 64,000.00	\$ 70,000.00
605-790-6221	Consulting Services	\$ 89,642.00	\$ 18,033.00	\$ 175,000.00	\$ 222,673.50	\$ 110,000.00
605-790-6222	IT - Services	\$ 24,675.94	\$ 19,044.53	\$ 21,473.00	\$ 21,473.00	\$ 35,220.00
605-790-6240	General Contract Services	\$ 240,647.17	\$ 267,598.74	\$ 312,567.00	\$ 312,567.00	\$ 330,467.00
605-790-6241	Vegetation Management Services	\$ -	\$ 133.12	\$ -	\$ -	\$ -
605-790-6250	Insurance	\$ 166,466.00	\$ 217,177.50	\$ 254,709.00	\$ 254,709.00	\$ 340,008.00
605-790-6300	Equipment Maintenance	\$ 82,195.90	\$ 38,884.19	\$ 87,000.00	\$ 88,837.89	\$ 97,000.00
605-790-6310	Facility Maintenance	\$ 2,703.63	\$ 5,832.44	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
605-790-6315	Vehicle Maintenance	\$ 12,337.06	\$ 30,352.25	\$ 18,000.00	\$ 29,170.71	\$ 21,100.00
605-790-6400	Office Supplies	\$ 6,556.62	\$ 5,389.16	\$ 6,500.00	\$ 7,500.00	\$ 8,000.00
605-790-6405	Postage	\$ 12,186.36	\$ 13,727.61	\$ 12,000.00	\$ 12,000.00	\$ 13,000.00
605-790-6410	Departmental Supplies	\$ 13,795.74	\$ 17,438.47	\$ 15,000.00	\$ 15,000.00	\$ 17,000.00
605-790-6415	Small Tools/Shop Supplies	\$ 5,700.53	\$ 5,093.83	\$ 6,600.00	\$ 19,100.00	\$ 12,100.00
605-790-6425	Fuel	\$ 8,844.03	\$ 14,526.06	\$ 18,000.00	\$ 13,000.00	\$ 18,000.00
605-790-6430	Chemicals	\$ 53,333.68	\$ 69,697.07	\$ 50,000.00	\$ 50,000.00	\$ 60,000.00
605-790-6435	Safety Supplies	\$ 4,061.69	\$ 4,116.67	\$ 5,500.00	\$ 5,500.00	\$ 6,000.00
605-790-6436	Electrical Supplies	\$ 9,502.62	\$ 11,277.24	\$ 10,000.00	\$ 10,000.00	\$ 12,000.00
605-790-6440	Uniforms	\$ 8,962.10	\$ 8,655.87	\$ 6,500.00	\$ 8,000.00	\$ 10,000.00
605-790-6500	Rents & Leases - Equipment	\$ 20,687.53	\$ 30,130.77	\$ 31,341.00	\$ 59,820.97	\$ 34,500.00
605-790-6605	Advertising	\$ 2,672.65	\$ 1,787.46	\$ 5,000.00	\$ 3,500.00	\$ 5,000.00
605-790-6610	Training & Travel	\$ 2,566.16	\$ 5,173.76	\$ 6,723.00	\$ 6,723.00	\$ 6,723.00
605-790-6620	Memberships & Subscriptions	\$ 903.99	\$ 2,418.43	\$ 2,950.00	\$ 2,950.00	\$ 2,950.00
605-790-6625	Medical Services	\$ 380.00	\$ 71.20	\$ 500.00	\$ 500.00	\$ 500.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
605-790-6635	Bank Service Charge	\$ 608.00	\$ 657.00	\$ -	\$ -	\$ 755.00
605-790-6700	Telephone	\$ 15,842.44	\$ 15,915.59	\$ 11,000.00	\$ 11,000.00	\$ 12,500.00
605-790-6710	Utilities - Buildings	\$ 75,659.71	\$ 65,225.96	\$ 35,000.00	\$ 115,000.00	\$ 100,000.00
605-790-6750	Property/Irrigation Tax	\$ 8,480.60	\$ 8,691.08	\$ 9,000.00	\$ 9,000.00	\$ 9,500.00
605-790-6760	Permits & Fees	\$ 26,097.97	\$ 28,275.14	\$ 26,600.00	\$ 26,600.00	\$ 26,600.00
605-790-6895	Depreciation Expense	\$ 1,850,577.15	\$ 1,877,478.90	\$ -	\$ -	\$ -
605-790-7501	Computer Equipment	\$ 1,200.00	\$ -	\$ 73,400.00	\$ 73,400.00	\$ 29,050.00
605-790-7504	Vehicle	\$ -	\$ 1,969.49	\$ -	\$ 122,288.15	\$ 20,000.00
605-790-7550	Improvements Expense	\$ 5,714.06	\$ 3,029.67	\$ 70,000.00	\$ 70,000.00	\$ 170,000.00
605-790-7560	Machinery & Equipment Expense	\$ 2,703.76	\$ -	\$ 631,000.00	\$ 621,000.00	\$ 204,960.00
605-790-8003	Principal Expense SRF Loan	\$ -	\$ -	\$ 46,155.00	\$ 46,155.00	\$ 47,354.76
605-790-8006	Principal Exp-Banc of America	\$ -	\$ -	\$ 73,458.00	\$ 73,458.00	\$ 92,789.72
605-790-8007	Principal Exp- CEC Loan	\$ -	\$ -	\$ 202,669.00	\$ 202,669.00	\$ 204,671.61
605-790-8103	Interest Expense SRF Loan	\$ 12,070.34	\$ 10,910.78	\$ 9,721.00	\$ 9,721.00	\$ 8,499.90
605-790-8106	Interest Exp-Banc of America	\$ 47,500.17	\$ 45,914.75	\$ 43,736.00	\$ 43,736.00	\$ 40,917.20
605-790-8107	Interest Exp- CEC Loan	\$ 16,956.03	\$ 14,974.35	\$ 11,962.00	\$ 11,962.00	\$ 9,958.75
790	Operations	\$ 4,685,148.75	\$ 4,726,539.90	\$ 4,300,407.00	\$ 4,657,381.18	\$ 4,603,059.52
791	Sewer - Collections					
605-791-6001	Salaries & Wages, Full-Time	\$ 339,689.01	\$ 392,313.10	\$ 404,194.00	\$ 451,220.54	\$ 485,838.90
605-791-6002	Salaries & Wages, Part-Time	\$ 902.19	\$ -	\$ -	\$ -	\$ -
605-791-6005	Overtime	\$ 9,919.36	\$ 8,004.29	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00
605-791-6009	Salaries & Wages, COVID 19	\$ 6,471.70	\$ 2,083.94	\$ -	\$ -	\$ -
605-791-6011	Leave Payout	\$ 166.60	\$ 3,624.93	\$ 4,200.00	\$ 4,200.00	\$ 6,738.16
605-791-6100	FICA/Medicare - Employer	\$ 4,732.20	\$ 5,509.97	\$ 6,168.00	\$ 6,849.88	\$ 7,388.87
605-791-6105	Retirement	\$ 56,115.57	\$ (750,536.48)	\$ 69,926.00	\$ 74,322.00	\$ 69,717.59
605-791-6110	Worker's Compensation	\$ 30,545.12	\$ 40,534.38	\$ 40,182.00	\$ 40,182.00	\$ 47,731.95
605-791-6115	Unemployment Insurance	\$ 123.91	\$ -	\$ -	\$ -	\$ -
605-791-6120	Medical Insurance	\$ 117,668.44	\$ 125,806.12	\$ 132,670.00	\$ 132,670.00	\$ 146,854.59
605-791-6123	Post Retirement Medical Insura	\$ 5,911.90	\$ 6,597.74	\$ 5,124.00	\$ 5,124.00	\$ 5,124.00
605-791-6125	Dental Insurance	\$ 9,480.35	\$ 11,881.48	\$ 12,999.00	\$ 12,999.00	\$ 14,630.48
605-791-6130	Vision Insurance	\$ 1,625.53	\$ 1,799.71	\$ 1,830.00	\$ 1,830.00	\$ 1,830.00
605-791-6135	Life Insurance	\$ 2,094.63	\$ 2,273.15	\$ 2,335.00	\$ 2,335.00	\$ 15,390.93
605-791-6145	Tuition Reimbursement	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
605-791-6220	Technical Services	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 5,000.00
605-791-6221	Consulting Services	\$ 2,025.00	\$ 9,939.54	\$ 23,000.00	\$ 23,676.46	\$ 30,000.00
605-791-6222	IT - Services	\$ 7,346.85	\$ 7,371.30	\$ 18,529.00	\$ 18,529.00	\$ 30,964.00
605-791-6240	General Contract Services	\$ 1,598.42	\$ 6,542.95	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
605-791-6241	Vegetation Management Services	\$ -	\$ 31.00	\$ -	\$ -	\$ -
605-791-6242	Sewer Lateral Maintenance	\$ 598.44	\$ 4,980.82	\$ 5,000.00	\$ 3,000.00	\$ 5,000.00
605-791-6300	Equipment Maintenance	\$ 1,826.65	\$ 8,802.56	\$ 32,000.00	\$ 19,880.00	\$ 32,000.00
605-791-6315	Vehicle Maintenance	\$ 29,241.18	\$ 30,290.91	\$ 28,600.00	\$ 29,471.39	\$ 34,100.00
605-791-6400	Office Supplies	\$ 1,205.86	\$ 882.09	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
605-791-6410	Departmental Supplies	\$ 8,770.41	\$ 7,431.72	\$ 13,000.00	\$ 14,000.00	\$ 15,000.00
605-791-6415	Small Tools/Shop Supplies	\$ 2,609.17	\$ 1,294.90	\$ 3,500.00	\$ 4,500.00	\$ 4,500.00
605-791-6425	Fuel	\$ 15,740.88	\$ 19,729.05	\$ 19,000.00	\$ 21,000.00	\$ 21,000.00
605-791-6430	Chemicals	\$ 66.00	\$ -	\$ 4,000.00	\$ 2,000.00	\$ 4,000.00
605-791-6435	Safety Supplies	\$ 1,617.09	\$ 1,343.07	\$ 2,350.00	\$ 2,350.00	\$ 2,350.00
605-791-6440	Uniforms	\$ 7,317.72	\$ 8,365.29	\$ 7,000.00	\$ 9,000.00	\$ 8,000.00
605-791-6500	Rents & Leases - Equipment	\$ 2,919.34	\$ 2,770.35	\$ 5,012.00	\$ 3,012.00	\$ 3,350.00
605-791-6605	Advertising	\$ 3,481.01	\$ 339.40	\$ 5,500.00	\$ 6,438.51	\$ 6,500.00
605-791-6610	Training & Travel	\$ 3,051.00	\$ 2,606.36	\$ 6,660.00	\$ 6,660.00	\$ 6,660.00
605-791-6620	Memberships & Subscriptions	\$ 1,376.67	\$ 1,546.43	\$ 6,400.00	\$ 6,400.00	\$ 6,400.00
605-791-6625	Medical Services	\$ 217.50	\$ 476.50	\$ 500.00	\$ 500.00	\$ 500.00
605-791-6700	Telephone	\$ 5,333.04	\$ 5,295.37	\$ 5,550.00	\$ 5,550.00	\$ 5,550.00
605-791-6735	Utilities -Storm Lift Stations	\$ 1,539.78	\$ 1,293.84	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
605-791-6736	Utilities -Sewer Lift Stations	\$ 2,261.69	\$ 2,213.27	\$ 3,000.00	\$ 3,000.00	\$ -
605-791-6760	Permits & Fees	\$ 22,430.00	\$ 25,078.60	\$ 24,900.00	\$ 24,900.00	\$ 32,000.00
605-791-7501	Computer Equipment	\$ 442.28	\$ -	\$ -	\$ -	\$ -
605-791-7504	Vehicle	\$ -	\$ -	\$ 50,000.00	\$ 62,120.00	\$ -
605-791-7560	Machinery & Equipment Expense	\$ 9,635.30	\$ 894.28	\$ 62,000.00	\$ 560,938.41	\$ -
791	Sewer - Collections	\$ 718,097.79	\$ (588.07)	\$ 1,036,629.00	\$ 1,590,158.19	\$ 1,083,619.47
792	Dept					
605-792-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ -	\$ -	\$ 26,367.50

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
605-792-6002	Salaries & Wages, Part-Time	\$ 5,235.66	\$ 1,880.79	\$ 18,000.00	\$ 18,000.00	\$ 20,000.00
605-792-6100	FICA/Medicare - Employer	\$ 400.55	\$ 143.88	\$ 1,377.00	\$ 1,377.00	\$ 1,912.33
605-792-6105	Retirement	\$ -	\$ -	\$ -	\$ -	\$ 2,025.02
605-792-6110	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ 2,655.08
605-792-6123	Post Retirement Medical Insura	\$ -	\$ -	\$ -	\$ -	\$ 420.00
605-792-6125	Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ 1,199.22
605-792-6130	Vision Insurance	\$ -	\$ -	\$ -	\$ -	\$ 150.00
605-792-6145	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
605-792-6240	General Contract Services	\$ 4,850.00	\$ 142.90	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
605-792-6315	Vehicle Maintenance	\$ 356.90	\$ 441.21	\$ 500.00	\$ 500.00	\$ 500.00
605-792-6410	Departmental Supplies	\$ 625.10	\$ 643.91	\$ 1,500.00	\$ 3,500.00	\$ 1,500.00
605-792-6415	Small Tools/Shop Supplies	\$ -	\$ 503.35	\$ 500.00	\$ 9,000.00	\$ 500.00
605-792-6425	Fuel	\$ -	\$ -	\$ 2,200.00	\$ 2,200.00	\$ 5,000.00
605-792-6430	Chemicals	\$ 7,141.58	\$ 11,442.60	\$ 42,000.00	\$ 30,000.00	\$ 27,000.00
605-792-6435	Safety Supplies	\$ 2,621.51	\$ 267.98	\$ 1,500.00	\$ 3,000.00	\$ 6,000.00
605-792-6440	Uniforms	\$ -	\$ 248.52	\$ 800.00	\$ 800.00	\$ 1,000.00
605-792-6500	Rents & Leases - Equipment	\$ -	\$ -	\$ 3,500.00	\$ 3,500.00	\$ 3,850.00
605-792-6610	Training & Travel	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
605-792-6625	Medical Services	\$ -	\$ -	\$ 150.00	\$ 150.00	\$ 150.00
605-792-6700	Telephone	\$ -	\$ -	\$ 600.00	\$ 600.00	\$ 600.00
605-792-7504	Vehicle	\$ -	\$ 700.00	\$ -	\$ 27,555.71	\$ -
792	Dept	\$ 21,231.30	\$ 16,415.14	\$ 81,627.00	\$ 109,182.71	\$ 110,829.15
799	Capital Improvement Program					
799	Capital Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ -
998	Transfers In					
605-998-5900	From General Fund	\$ (64,733.14)	\$ (57,828.10)	\$ (66,801.00)	\$ (66,801.00)	\$ (76,212.94)
605-998-5906	From BAD Districts	\$ (25,099.00)	\$ (121,847.85)	\$ (37,102.00)	\$ (37,102.00)	\$ (18,061.00)
605-998-5911	From CFD/Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
605-998-5912	Transfers In - CFD2013-1/Maint	\$ -	\$ -	\$ -	\$ -	\$ (10,000.00)
605-998-5916	From Water Operation	\$ -	\$ (53,622.02)	\$ (42,162.00)	\$ (42,162.00)	\$ -
605-998-5918	From CSA #15 Assmt District	\$ -	\$ -	\$ (2,678.00)	\$ (2,678.00)	\$ -
998	Transfers In	\$ (89,832.14)	\$ (233,297.97)	\$ (148,743.00)	\$ (148,743.00)	\$ (104,273.94)
999	Transfers Out					
605-999-9000	To General Fund	\$ 655,395.00	\$ 194,971.84	\$ 731,328.00	\$ 731,328.00	\$ 887,262.18
605-999-9003	To Capital Fund-Fees	\$ 200,000.00	\$ 41,166.00	\$ 912,000.00	\$ 912,000.00	\$ -
605-999-9013	To Sewer Capital	\$ -	\$ -	\$ -	\$ -	\$ 1,547,504.68
605-999-9014	To Sewer Capital SRF Loan	\$ 20,000.00	\$ 309,730.39	\$ 2,000,000.00	\$ 2,000,000.00	\$ -
605-999-9015	To PPFA Sewer Authority Bonds	\$ 96,253.72	\$ 215,228.00	\$ 210,832.00	\$ 210,832.00	\$ 211,800.38
999	Transfers Out	\$ 971,648.72	\$ 761,096.23	\$ 3,854,160.00	\$ 3,854,160.00	\$ 2,646,567.24
605	Sewer	\$ 1,853,183.62	\$ 539,262.73	\$ 1,710,019.00	\$ 2,648,078.08	\$ 2,053,662.35

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
606	Sewer Capital					
000						
606-000-5600	Interest Income	\$ (7,314.65)	\$ (3,499.48)	\$ (7,315.00)	\$ (7,315.00)	\$ (3,499.00)
000		\$ (7,314.65)	\$ (3,499.48)	\$ (7,315.00)	\$ (7,315.00)	\$ (3,499.00)
790	Operations					
606-790-7557	Pond #8 & #2 Inter-Connection	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
606-790-7558	Percolation Pond Rep. (#10-18)	\$ -	\$ -	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
606-790-7576	WWTP Expansion Phase III	\$ -	\$ -	\$ 9,137,000.00	\$ 9,137,000.00	\$ 8,923,645.00
606-790-7600	South Ditch Clarifier - Design	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
606-790-7601	South Ditch Clarifier - Constr.	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
606-790-7603	WWTP Admin Bldg	\$ -	\$ -	\$ 3,000,000.00	\$ 3,000,000.00	\$ 614,707.71
606-790-7638	Solids Thickening Pilot Testin	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
606-790-7639	Solids Dewatering Improvements	\$ -	\$ -	\$ -	\$ -	\$ 137,000.00
606-790-7640	Ward Avenue Sewer Lift Station	\$ -	\$ -	\$ 300,000.00	\$ 300,000.00	\$ 248,439.00
790	Operations	\$ -	\$ -	\$ 12,912,000.00	\$ 12,912,000.00	\$ 10,498,791.71
998	Transfers In					
606-998-5903	From Sewer Impact	\$ (71,500.00)	\$ (6,309.46)	\$ -	\$ -	\$ -
606-998-5911	From CFD/Business Park	\$ (155,744.00)	\$ -	\$ (6,000,000.00)	\$ (6,000,000.00)	\$ (5,088,150.00)
606-998-5919	From Sewer Operations	\$ (200,000.00)	\$ (41,166.00)	\$ (912,000.00)	\$ (912,000.00)	\$ (1,547,504.68)
606-998-5922	From Sewer Operations SRF Loan	\$ (20,000.00)	\$ (309,730.39)	\$ (2,000,000.00)	\$ (2,000,000.00)	\$ -
606-998-5923	From CFD - VOP 2018-1 Infracst	\$ -	\$ -	\$ (4,000,000.00)	\$ (4,000,000.00)	\$ (3,928,155.85)
998	Transfers In	\$ (447,244.00)	\$ (357,205.85)	\$ (12,912,000.00)	\$ (12,912,000.00)	\$ (10,563,810.53)
999	Transfers Out					
999	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
606	Sewer Capital	\$ (454,558.65)	\$ (360,705.33)	\$ (7,315.00)	\$ (7,315.00)	\$ (68,517.82)

City of Patterson Adopted Budget FY 2024

<u>Account Number</u>	<u>Description</u>	<u>FY 2020-21 Actual</u>	<u>FY 2021-22 Actual</u>	<u>FY 2022-23 Adopted</u>	<u>FY 2022-23 Adjusted Budget</u>	<u>FY 2023-24 Adopted</u>
607	PPFA Sewer Authority Bonds					
000						
607-000-5600	Interest Income	\$ (1,711.36)	\$ (946.69)	\$ (1,711.00)	\$ (1,711.00)	\$ (947.00)
607-000-8000	Principal Expense	\$ -	\$ -	\$ 116,500.00	\$ 116,500.00	\$ 122,600.00
607-000-8100	Interest Expense	\$ 96,938.36	\$ 106,696.43	\$ 94,332.00	\$ 94,332.00	\$ 89,200.38
000		<u>\$ 95,227.00</u>	<u>\$ 105,749.74</u>	<u>\$ 209,121.00</u>	<u>\$ 209,121.00</u>	<u>\$ 210,853.38</u>
998	Transfers In					
607-998-5903	From Sewer Fund	\$ (96,253.72)	\$ (215,228.00)	\$ (210,832.00)	\$ (210,832.00)	\$ (211,800.38)
998	Transfers In	<u>\$ (96,253.72)</u>	<u>\$ (215,228.00)</u>	<u>\$ (210,832.00)</u>	<u>\$ (210,832.00)</u>	<u>\$ (211,800.38)</u>
607	PPFA Sewer Authority Bonds	<u>\$ (1,026.72)</u>	<u>\$ (109,478.26)</u>	<u>\$ (1,711.00)</u>	<u>\$ (1,711.00)</u>	<u>\$ (947.00)</u>

FY2023 - 2024 Adopted Budget					
Water Fund					
Funds 610, 611, 612					
	Audited Fiscal Year <u>2020-21</u>	Audited Fiscal Year <u>2021-22</u>	Adopted Fiscal Year <u>2022-23</u>	Adjusted Fiscal Year <u>2022-23</u>	Adopted Fiscal Year <u>2023-24</u>
Revenues					
Service Charges	\$ 6,337,510	6,705,927	7,461,251	7,461,251	6,718,821
Other Revenues	68,553	168,774	161,405	161,405	161,168
Total Revenues	6,406,063	6,874,701	7,622,656	7,622,656	6,879,989
Expenditures					
Salaries & Benefits	2,272,943	1,770,337	3,065,085	3,265,766	3,140,382
Operations & Maint.	2,185,685	2,257,543	1,285,059	1,292,147	1,484,651
Total Expenditures	4,458,628	4,027,880	4,350,144	4,557,913	4,625,033
Operating Balance	1,947,435	2,846,821	3,272,512	3,064,743	2,254,956
Capital Outlay	(55,488)	34,991	(10,756,625)	(10,954,049)	(6,247,653)
Debt Service	(542,285)	(530,702)	(848,706)	(848,706)	(1,203,673)
Other Financing Source	-	-	1,930,000	1,930,000	1,930,000
Transfers In	1,370,375	2,575,469	8,357,331	8,357,331	6,021,932
Transfers Out	(1,950,728)	(3,084,298)	(10,203,417)	(10,203,417)	(5,865,555)
Changes in Balance	769,309	1,842,281	(8,248,905)	(8,654,098)	(3,109,993)
Beginning Balance	22,521,745	23,291,054	25,133,335	25,133,335	16,479,237
Ending Balance	\$ 23,291,054	25,133,335	16,884,430	16,479,237	13,369,244

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
610	Water					
000						
610-000-5147	Water Arrearage Grant - State	\$ -	\$ (81,253.19)	\$ -	\$ -	\$ -
610-000-5300	Administration Fee	\$ -	\$ (5,313.83)	\$ -	\$ -	\$ -
610-000-5330	Water Service	\$ (6,178,858.90)	\$ (6,505,456.55)	\$ (7,355,251.00)	\$ (7,355,251.00)	\$ (6,612,821.00)
610-000-5341	New Meters - New Sites	\$ (88,983.79)	\$ (139,660.92)	\$ (70,000.00)	\$ (70,000.00)	\$ (70,000.00)
610-000-5345	Back Flow Revenue	\$ (20,302.92)	\$ (11,114.04)	\$ (16,000.00)	\$ (16,000.00)	\$ (16,000.00)
610-000-5350	Reconnection Fee	\$ (160.00)	\$ (250.00)	\$ (30,000.00)	\$ (30,000.00)	\$ (30,000.00)
610-000-5355	Construction Water	\$ (49,364.39)	\$ (49,694.56)	\$ (20,000.00)	\$ (20,000.00)	\$ (20,000.00)
610-000-5520	Code Enforcement	\$ -	\$ (150.00)	\$ -	\$ -	\$ -
610-000-5600	Interest Income	\$ (22,935.58)	\$ (15,379.71)	\$ (22,936.00)	\$ (22,936.00)	\$ (15,380.00)
610-000-5700	Late Fee	\$ 1,062.83	\$ (34,272.42)	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)
610-000-5701	Credit Card Convenience Fee	\$ -	\$ (14,922.50)	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)
610-000-5710	Sale of Surplus/Salvage	\$ -	\$ -	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
610-000-5790	Miscellaneous Revenue	\$ (41,711.84)	\$ (4,600.00)	\$ (100.00)	\$ (100.00)	\$ (100.00)
610-000-5794	Salary Reimbursements	\$ -	\$ -	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
610-000-5796	Public Works Salary Reimb	\$ (439.58)	\$ (943.58)	\$ (2,000.00)	\$ (2,000.00)	\$ (2,000.00)
610-000-5799	Other Financing Sources	\$ -	\$ -	\$ (1,930,000.00)	\$ (1,930,000.00)	\$ (1,930,000.00)
000		\$ (6,401,694.17)	\$ (6,863,011.30)	\$ (9,548,287.00)	\$ (9,548,287.00)	\$ (8,798,301.00)
760	Operations					
760		\$ -	\$ -	\$ -	\$ -	\$ -
790	Operations					
610-790-6001	Salaries & Wages, Full-Time	\$ 1,281,209.27	\$ 1,368,294.78	\$ 1,997,843.00	\$ 2,178,056.79	\$ 1,985,278.36
610-790-6002	Salaries & Wages, Part-Time	\$ 43,760.40	\$ 67,552.19	\$ 18,000.00	\$ 18,000.00	\$ 58,988.00
610-790-6005	Overtime	\$ 57,855.04	\$ 58,690.52	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
610-790-6009	Salaries & Wages, COVID 19	\$ 10,293.23	\$ 7,957.78	\$ -	\$ -	\$ -
610-790-6011	Leave Payout	\$ 7,564.83	\$ 66,475.08	\$ 53,062.00	\$ 53,062.00	\$ 54,176.73
610-790-6100	FICA/Medicare - Employer	\$ 20,747.20	\$ 24,912.26	\$ 31,985.00	\$ 34,527.05	\$ 34,950.00
610-790-6105	Retirement	\$ 273,694.78	\$ (315,743.94)	\$ 348,934.00	\$ 366,859.55	\$ 287,309.83
610-790-6106	HRA	\$ 107.34	\$ 2,344.33	\$ 2,829.00	\$ 2,829.00	\$ 18,939.67
610-790-6110	Worker's Compensation	\$ 64,571.15	\$ 64,554.16	\$ 143,279.00	\$ 143,279.00	\$ 115,703.68
610-790-6115	Unemployment Insurance	\$ 5,828.44	\$ 733.20	\$ -	\$ -	\$ -
610-790-6120	Medical Insurance	\$ 297,285.42	\$ 311,371.43	\$ 338,624.00	\$ 338,624.00	\$ 402,912.23
610-790-6123	Post Retirement Medical Insura	\$ 158,478.34	\$ 73,471.00	\$ 16,317.00	\$ 16,317.00	\$ 18,123.00
610-790-6125	Dental Insurance	\$ 25,713.56	\$ 29,987.64	\$ 41,394.00	\$ 41,394.00	\$ 51,746.34
610-790-6130	Vision Insurance	\$ 4,337.58	\$ 4,841.40	\$ 5,828.00	\$ 5,828.00	\$ 6,472.50
610-790-6135	Life Insurance	\$ 6,080.07	\$ 6,551.67	\$ 5,992.00	\$ 5,992.00	\$ 37,993.00
610-790-6145	Tuition Reimbursement	\$ -	\$ 333.34	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
610-790-6155	Def. Compensation Match	\$ 759.48	\$ 801.96	\$ -	\$ -	\$ 5,790.31
610-790-6160	Compensated Absences	\$ 14,658.80	\$ (2,790.74)	\$ -	\$ -	\$ -
610-790-6200	Fiscal Services	\$ 8,367.87	\$ 6,095.52	\$ 9,452.00	\$ 9,452.00	\$ 10,397.00
610-790-6205	Legal Services	\$ 7,257.40	\$ 24,338.40	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
610-790-6220	Technical Services	\$ 19,640.34	\$ 18,447.17	\$ 54,600.00	\$ 54,600.00	\$ 54,600.00
610-790-6221	Consulting Services	\$ 875.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
610-790-6222	IT - Services	\$ 40,973.46	\$ 34,367.32	\$ 33,665.00	\$ 33,665.00	\$ 52,128.00
610-790-6240	General Contract Services	\$ 45,065.29	\$ 37,975.37	\$ 53,100.00	\$ 53,100.00	\$ 53,100.00
610-790-6250	Insurance	\$ 166,466.00	\$ 217,177.50	\$ 254,709.00	\$ 254,709.00	\$ 340,008.00
610-790-6300	Equipment Maintenance	\$ 54,665.29	\$ 28,569.47	\$ 74,155.00	\$ 74,155.00	\$ 74,155.00
610-790-6305	Building Maintenance	\$ 1,180.51	\$ 457.78	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
610-790-6310	Facility Maintenance	\$ 7,175.24	\$ 176.90	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
610-790-6315	Vehicle Maintenance	\$ 27,129.90	\$ 44,934.88	\$ 29,000.00	\$ 31,511.94	\$ 29,000.00
610-790-6400	Office Supplies	\$ 5,588.98	\$ 5,598.28	\$ 6,000.00	\$ 6,000.00	\$ 7,000.00
610-790-6405	Postage	\$ 16,604.89	\$ 18,930.73	\$ 16,000.00	\$ 16,000.00	\$ 17,000.00
610-790-6410	Departmental Supplies	\$ 60,807.20	\$ 58,828.35	\$ 58,000.00	\$ 66,200.01	\$ 58,000.00
610-790-6411	New Meters - New Sites	\$ 71,211.92	\$ 86,664.83	\$ 70,000.00	\$ 57,880.00	\$ 70,000.00
610-790-6415	Small Tools/Shop Supplies	\$ 5,470.57	\$ 5,727.30	\$ 4,567.00	\$ 6,067.00	\$ 4,567.00
610-790-6425	Fuel	\$ 32,553.89	\$ 39,337.54	\$ 30,000.00	\$ 33,000.00	\$ 35,000.00
610-790-6430	Chemicals	\$ 16,377.70	\$ 19,097.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00
610-790-6435	Safety Supplies	\$ 3,546.92	\$ 3,288.03	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
610-790-6436	Electrical Supplies	\$ 23,158.08	\$ 32,156.43	\$ 10,000.00	\$ 14,117.52	\$ 12,000.00
610-790-6440	Uniforms	\$ 9,521.57	\$ 9,788.65	\$ 6,800.00	\$ 9,800.00	\$ 6,800.00
610-790-6500	Rents & Leases - Equipment	\$ 9,835.26	\$ 9,242.15	\$ 15,146.00	\$ 12,146.00	\$ 13,400.00

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
610-790-6600	Printing	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
610-790-6605	Advertising	\$ 1,887.81	\$ 4,419.73	\$ 5,000.00	\$ 5,879.00	\$ 5,000.00
610-790-6610	Training & Travel	\$ 3,892.57	\$ 8,926.69	\$ 12,264.00	\$ 12,264.00	\$ 12,000.00
610-790-6620	Memberships & Subscriptions	\$ 6,152.02	\$ 6,847.84	\$ 11,000.00	\$ 8,000.00	\$ 11,000.00
610-790-6625	Medical Services	\$ 1,332.00	\$ 762.60	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
610-790-6635	Bank Service Charge	\$ 82,407.53	\$ 97,605.04	\$ 67,400.00	\$ 67,400.00	\$ 122,295.00
610-790-6700	Telephone	\$ 21,746.70	\$ 23,101.39	\$ 12,000.00	\$ 14,000.00	\$ 15,000.00
610-790-6730	Utilities - Wells	\$ 361,266.19	\$ 323,027.36	\$ 350,000.00	\$ 340,000.00	\$ 370,000.00
610-790-6760	Permits & Fees	\$ 27,584.60	\$ 34,375.90	\$ 28,700.00	\$ 38,700.00	\$ 38,700.00
610-790-6895	Depreciation Expense	\$ 1,045,941.79	\$ 976,019.53	\$ -	\$ -	\$ -
610-790-6905	Water Arrearage Grant - Exp	\$ -	\$ 81,253.19	\$ -	\$ -	\$ -
610-790-7501	Computer Equipment	\$ 5,046.01	\$ 899.21	\$ -	\$ -	\$ 19,150.00
610-790-7504	Vehicle	\$ 442.25	\$ -	\$ -	\$ -	\$ 195,000.00
610-790-7506	Vehicle	\$ -	\$ (27,824.32)	\$ 50,000.00	\$ 92,862.34	\$ -
610-790-7550	Improvements Expense	\$ 50,000.00	\$ -	\$ 98,000.00	\$ 98,000.00	\$ 76,000.00
610-790-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ -	\$ -	\$ 47,080.00
790	Operations	\$ 4,514,117.68	\$ 4,000,951.82	\$ 4,498,145.00	\$ 4,748,777.20	\$ 4,962,263.83
795	Gateway Water Tank					
795	Gateway Water Tank	\$ -	\$ -	\$ -	\$ -	\$ -
799	Capital Improvement Program					
799	Capital Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ -
998	Transfers In					
610-998-5900	From General Fund	\$ (80,143.87)	\$ -	\$ -	\$ -	\$ -
998	Transfers In	\$ (80,143.87)	\$ -	\$ -	\$ -	\$ -
999	Transfers Out					
610-999-9000	To General Fund	\$ 573,639.00	\$ 555,511.62	\$ 783,026.00	\$ 783,026.00	\$ 806,495.71
610-999-9013	To Water Capital Fund	\$ 398,196.00	\$ 5,734.57	\$ 216,000.00	\$ 216,000.00	\$ 412,873.63
610-999-9015	To PPFA Water Authority Bonds	\$ 890,844.00	\$ 889,294.00	\$ 848,706.00	\$ 848,706.00	\$ 846,172.64
610-999-9016	To Sewer Operation Fund	\$ -	\$ 53,622.02	\$ 42,162.00	\$ 42,162.00	\$ -
999	Transfers Out	\$ 1,862,679.00	\$ 1,504,162.21	\$ 1,889,894.00	\$ 1,889,894.00	\$ 2,065,541.98
610	Water	\$ (105,041.36)	\$ (1,357,897.27)	\$ (3,160,248.00)	\$ (2,909,615.80)	\$ (1,770,495.19)

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
611	Water Capital					
000						
611-000-5600	Interest Income	\$ (2,986.56)	\$ (11,621.28)	\$ (2,987.00)	\$ (2,987.00)	\$ (11,621.00)
000		\$ (2,986.56)	\$ (11,621.28)	\$ (2,987.00)	\$ (2,987.00)	\$ (11,621.00)
790	Operations					
611-790-7555	Kinshire Way (WM-1B) - Constr.	\$ -	\$ -	\$ 2,054,625.00	\$ 2,054,625.00	\$ 756,815.82
611-790-7556	WM 6A-Pipe	\$ -	\$ -	\$ 575,000.00	\$ 575,000.00	\$ 575,000.00
611-790-7557	WM 6B-Pipe	\$ -	\$ -	\$ 575,000.00	\$ 575,000.00	\$ 575,000.00
611-790-7586	Groundwater Management	\$ -	\$ -	\$ 175,000.00	\$ 223,264.32	\$ -
611-790-7606	Well #14 Site Improvement	\$ -	\$ -	\$ 3,125,000.00	\$ 3,125,000.00	\$ 2,597,859.43
611-790-7623	Meter Replacement Program	\$ -	\$ (13,800.00)	\$ 3,100,000.00	\$ 3,206,297.59	\$ -
611-790-7629	BMP Implementation	\$ -	\$ -	\$ 28,000.00	\$ 28,000.00	\$ 30,000.00
611-790-7633	Gateway StorageTank	\$ -	\$ 5,734.57	\$ -	\$ -	\$ -
611-790-7636	Kinshire Way WM1-B Design	\$ -	\$ -	\$ 26,000.00	\$ 26,000.00	\$ 25,747.25
611-790-7639	Non-Potable- Phase 1	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00
611-790-7640	Non-Potable- Phase 6	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
611-790-7641	PP-1 New percolation ponds	\$ -	\$ -	\$ 475,000.00	\$ 475,000.00	\$ 475,000.00
611-790-7642	Well #8 Storage Tank Reno.	\$ -	\$ -	\$ -	\$ -	\$ 400,000.00
790	Operations	\$ -	\$ (8,065.43)	\$ 10,608,625.00	\$ 10,763,186.91	\$ 5,910,422.50
998	Transfers In					
611-998-5918	From Water Impact Fees	\$ -	\$ (100,305.37)	\$ (950,000.00)	\$ (950,000.00)	\$ (950,000.00)
611-998-5919	From Water Operations Fund	\$ (398,196.00)	\$ (5,734.57)	\$ (216,000.00)	\$ (216,000.00)	\$ (412,873.63)
611-998-5923	From Water Rev Bonds Proj Fund	\$ -	\$ (1,570,666.16)	\$ (6,329,625.00)	\$ (6,329,625.00)	\$ (3,800,012.56)
611-998-5924	From Measure L Fund	\$ -	\$ -	\$ (13,000.00)	\$ (13,000.00)	\$ (12,873.63)
998	Transfers In	\$ (398,196.00)	\$ (1,676,706.10)	\$ (7,508,625.00)	\$ (7,508,625.00)	\$ (5,175,759.82)
999	Transfers Out					
611-999-9013	To Measure L Fund	\$ 86,858.00	\$ -	\$ 1,983,898.00	\$ 1,983,898.00	\$ -
611-999-9015	To PPFA Water Authority	\$ 1,190.82	\$ 9,469.87	\$ -	\$ -	\$ -
999	Transfers Out	\$ 88,048.82	\$ 9,469.87	\$ 1,983,898.00	\$ 1,983,898.00	\$ -
611	Water Capital	\$ (313,133.74)	\$ (1,686,922.94)	\$ 5,080,911.00	\$ 5,235,472.91	\$ 723,041.68

City of Patterson Adopted Budget FY 2024

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Adjusted Budget	FY 2023-24 Adopted
612	PPFA Water Authority Bonds					
000						
612-000-5600	Interest Income	\$ (1,382.14)	\$ (67.45)	\$ (1,382.00)	\$ (1,382.00)	\$ (67.00)
612-000-8003	Principal Exp Water 2019 A&B	\$ -	\$ -	\$ 330,000.00	\$ 330,000.00	\$ 340,000.00
612-000-8100	Interest Expense	\$ 304,399.85	\$ 170,494.47	\$ -	\$ -	\$ 357,500.00
612-000-8101	Interest Expense 2019A	\$ -	\$ 131,955.73	\$ 300,487.00	\$ 300,487.00	\$ 298,387.35
612-000-8102	Interest Expense 2019B	\$ 237,885.29	\$ 228,251.62	\$ 218,219.00	\$ 218,219.00	\$ 207,785.29
000		\$ 540,903.00	\$ 530,634.37	\$ 847,324.00	\$ 847,324.00	\$ 1,203,605.64
998	Transfers In					
612-998-5919	From Water Operations Fund	\$ (892,034.82)	\$ (897,878.94)	\$ (848,706.00)	\$ (848,706.00)	\$ (846,172.64)
612-998-5920	From Water Capital	\$ -	\$ (884.93)	\$ -	\$ -	\$ -
998	Transfers In	\$ (892,034.82)	\$ (898,763.87)	\$ (848,706.00)	\$ (848,706.00)	\$ (846,172.64)
999	Transfers Out					
612-999-9001	Transfer to Project Fund	\$ -	\$ 1,570,666.16	\$ 6,329,625.00	\$ 6,329,625.00	\$ 3,800,012.56
999	Transfers Out	\$ -	\$ 1,570,666.16	\$ 6,329,625.00	\$ 6,329,625.00	\$ 3,800,012.56
612	PPFA Water Authority Bonds	\$ (351,131.82)	\$ 1,202,536.66	\$ 6,328,243.00	\$ 6,328,243.00	\$ 4,157,445.56



AUTHORIZED FULL TIME POSITIONS

CITY OF PATTERSON
AUTHORIZED POSITIONS - Salary Schedule
2023-24

Regular Full Time Positions

	Number	Number	Number	Number	Approved	FY23-24	Monthly Range	
	Authorized	Authorized	Authorized	Authorized	Modifications	Adopted		
	2019-20	FY20-21	FY21-22	FY22-23			2023-24	
Administration								
City Manager	1.00	1.00	1.00	1.00		1.00	\$ 17,110	\$ 20,797
Program Manager	0.00	0.00	0.00	1.00		1.00	\$ 9,696	\$ 11,786
Public Information Officer	0.00	0.00	0.00	0.00	1.00	1.00	\$ 6,044	\$ 7,347
Human Resources Director	1.00	1.00	1.00	1.00		1.00	\$ 13,040	\$ 15,850
City Clerk	1.00	1.00	1.00	1.00		1.00	\$ 10,187	\$ 12,382
HR Analyst	1.00	1.00	1.00	2.00		2.00	\$ 6,695	\$ 8,138
HR Technician	0.00	0.00	0.00	0.00	1.00	1.00	\$ 5,579	\$ 6,781
Executive Administrative Assistant Confidential	1.00	1.00	1.00	1.00		1.00	\$ 5,102	\$ 6,202
Deputy City Clerk	1.00	1.00	1.00	1.00		1.00	\$ 6,695	\$ 8,138
IT Manager	1.00	1.00	1.00	1.00		1.00	\$ 9,696	\$ 11,786
IT Technician II	1.00	1.00	1.00	1.00		1.00	\$ 6,065	\$ 7,372
Senior Code Enforcement Officer	0.00	0.00	0.00	0.00	1.00	1.00	\$ 5,230	\$ 6,357
Code Enforcement Officer II	1.00	1.00	1.00	1.00	-1.00	0.00	\$ 4,738	\$ 5,759
Code Enforcement Officer I	1.00	1.00	1.00	2.00	-1.00	1.00	\$ 4,292	\$ 5,218
Graffiti Abatement Technician	0.00	0.00	0.00	0.00	1.00	1.00	\$ 4,188	\$ 5,090
	10.00	10.00	10.00	13.00		15.00		
Finance								
Finance Director	1.00	1.00	1.00	1.00		1.00	\$ 12,722	\$ 15,464
Accounting Manager	0.00	0.00	0.00	1.00		1.00	\$ 7,764	\$ 9,437
Revenue & Utility Billing Manager	1.00	1.00	1.00	1.00		1.00	\$ 7,210	\$ 8,763
Supervising Accountant	1.00	1.00	1.00	1.00		1.00	\$ 7,034	\$ 8,550
Accountant	1.00	2.00	2.00	2.00		2.00	\$ 6,065	\$ 7,372
Accounting Technician	1.00	1.00	1.00	1.00		1.00	\$ 4,738	\$ 5,759
Accounting Assistant, Senior	3.00	3.00	4.00	4.00	1.00	5.00	\$ 3,889	\$ 4,727
Accounting Assistant	3.00	2.00	1.00	2.00	-1.00	1.00	\$ 3,523	\$ 4,282
	11.00	11.00	11.00	13.00		13.00		
Recreation & Community Services								
Recreation & Community Services Director	1.00	1.00	1.00	1.00		1.00	\$ 12,412	\$ 15,087
Recreation Services Manager	1.00	1.00	1.00	1.00		1.00	\$ 7,210	\$ 8,763
Recreation Supervisor - Programs	4.00	4.00	4.00	4.00	1.00	5.00	\$ 5,495	\$ 6,679
Recreation Coordinator II	0.00	0.00	0.00	0.00	3.00	3.00	\$ 4,188	\$ 5,090
Recreation Coordinator I	0.00	0.00	0.00	0.00		0.00	\$ 3,794	\$ 4,612
Account Clerk	2.00	2.00	2.00	2.00	-2.00	0.00	\$ -	\$ -
Administrative Assistant I	0.00	0.00	0.00	0.00	2.00	2.00	\$ 3,986	\$ 4,845
Administrative Assistant II	0.00	0.00	1.00	1.00		1.00	\$ 4,400	\$ 5,348
Recreation Facilities Superintendent	0.00	0.00	1.00	1.00		1.00	\$ 7,034	\$ 8,550
Maintenance Worker III	1.00	1.00	1.00	1.00	1.00	2.00	\$ 4,857	\$ 5,903
Maintenance Worker II	0.00	1.00	1.00	1.00	-1.00	0.00	\$ 4,400	\$ 5,348
Maintenance Worker I	1.00	0.00	0.00	1.00		1.00	\$ 3,986	\$ 4,845
	11.00	11.00	12.00	13.00		17.00		
Fire								
Chief	1.00	1.00	1.00	1.00		1.00	\$ 12,722	\$ 15,464
Division Chief	2.00	2.00	2.00	3.00		3.00	\$ 9,460	\$ 11,498
Fire Captain - Paramedic	2.00	2.00	2.00	3.00		3.00	\$ 7,319	\$ 9,809
Fire Captain	4.00	4.00	4.00	4.00	-1.00	3.00	\$ 6,631	\$ 8,886
Fire Engineer - Paramedic	1.00	1.00	1.00	1.00	2.00	3.00	\$ 6,469	\$ 8,670
Fire Engineer	5.00	5.00	5.00	5.00	-2.00	3.00	\$ 5,861	\$ 7,854
Fire Fighters - Paramedic	6.00	6.00	6.00	9.00	-6.00	3.00	\$ 5,578	\$ 7,476
Fire Fighters	0.00	0.00	0.00	0.00	3.00	3.00	\$ 5,054	\$ 6,773
Fire Marshal	0.00	0.00	0.00	0.00	1.00	1.00	\$ 6,862	\$ 8,341
Fire Prevention Specialist	1.00	1.00	1.00	1.00		1.00	\$ 5,773	\$ 7,017
Fire Administrative Manager	1.00	1.00	1.00	1.00		1.00	\$ 6,695	\$ 8,138
Administrative Assistant II	1.00	1.00	1.00	1.00		1.00	\$ 4,400	\$ 5,348
	24.00	24.00	24.00	29.00		26.00		
Community Development								
Community Development Director	1.00	1.00	1.00	1.00		1.00	\$ 12,722	\$ 15,464
City Planner	1.00	1.00	1.00	1.00		1.00	\$ 9,229	\$ 11,218
Associate Planner	1.00	1.00	1.00	1.00		1.00	\$ 6,217	\$ 7,557
Administrative Assistant II	2.00	2.00	2.00	2.00		2.00	\$ 4,400	\$ 5,348
	5.00	5.00	5.00	5.00		5.00		
Engineering and Building Services								
Director of Engineering	1.00	1.00	1.00	1.00		1.00	\$ 12,722	\$ 15,464
Associate Engineer	1.00	1.00	1.00	1.00		1.00	\$ 7,764	\$ 9,437
Assistant Engineer	1.00	1.00	1.00	1.00		1.00	\$ 7,034	\$ 8,550
Management Analyst	0.00	0.00	0.00	0.00	1.00	1.00	\$ 6,695	\$ 8,138
Administrative Assistant I	1.00	1.00	1.00	1.00		1.00	\$ 3,986	\$ 4,845
	4.00	4.00	4.00	4.00		5.00		
Capital Projects								
Capital Project Manager	1.00	1.00	1.00	1.00		1.00	\$ 9,004	\$ 10,944
Building & Permits								
Building Supervisor	0.00	0.00	0.00	0.00	1.00	1.00	\$ 6,213	\$ 7,552
Permit Technician II	1.00	1.00	1.00	1.00	-1.00	0.00	\$ 4,292	\$ 5,218
Permit Technician I	0.00	2.00	2.00	2.00		2.00	\$ 3,889	\$ 4,727
	1.00	3.00	3.00	3.00		3.00		

	Number Authorized 2019-20	Number Authorized FY20-21	Number Authorized FY21-22	Number Authorized FY22-23	Approved Modifications	FY23-24 Adopted	Monthly Range 2023-24	
Public Works								
Director of Public Works	1.00	1.00	1.00	1.00		1.00	\$ 13,040	\$ 15,850
Deputy Director of Public Works Ops & Maint	1.00	1.00	1.00	2.00		2.00	\$ 9,696	\$ 11,786
Deputy Director of Regulatory Compliance & Admin Services	1.00	1.00	1.00	1.00		1.00	\$ 9,229	\$ 11,218
Public Works Inspector III	1.00	1.00	1.00	1.00		1.00	\$ 5,361	\$ 6,516
Public Works Inspector II	1.00	1.00	1.00	2.00		2.00	\$ 4,857	\$ 5,903
Public Works Inspector I	0.00	0.00	0.00	0.00		0.00	\$ 4,400	\$ 5,348
Management Analyst	3.00	3.00	3.00	3.00	-1.00	2.00	\$ 6,695	\$ 8,138
Water Resource Program Manager	0.00	0.00	0.00	0.00	1.00	1.00	\$ 7,390	\$ 8,982
Administrative Assistant I	0.00	0.00	0.00	1.00		1.00	\$ 3,986	\$ 4,845
Administrative Assistant II	2.00	2.00	2.00	1.00		1.00	\$ 4,400	\$ 5,348
Environmental Compliance Specialist	0.00	0.00	1.00	3.00		3.00	\$ 4,857	\$ 5,903
Maintenance Worker I	1.00	1.00	1.00	1.00	-1.00	0.00	\$ 3,986	\$ 4,845
	11.00	11.00	12.00	16.00		15.00		
Equipment Mechanic								
Equipment Mechanic Crew Leader	1.00	1.00	1.00	1.00		1.00	\$ 4,860	\$ 5,907
Mechanic II	1.00	1.00	1.00	2.00	-2.00	0.00	\$ 4,409	\$ 5,360
Mechanic I	0.00	0.00	0.00	0.00	2.00	2.00	\$ 3,809	\$ 4,630
	2.00	2.00	2.00	3.00		3.00		
Building Maintenance								
Maintenance Worker II	1.00	0.00	0.00	0.00		0.00		
Maintenance Worker I	1.00	2.00	2.00	2.00		2.00	\$ 3,986	\$ 4,845
	2.00	2.00	2.00	2.00		2.00		
Parks								
Operations Supervisor - Parks & Buildings	1.00	1.00	1.00	1.00	1.00	2.00	\$ 5,626	\$ 6,838
Maintenance Worker III	5.00	4.00	4.00	4.00	0.00	4.00	\$ 4,300	\$ 5,227
Maintenance Worker II	3.00	3.00	4.00	4.00		4.00	\$ 3,899	\$ 4,739
Maintenance Worker I	1.00	2.00	1.00	3.00	1.00	4.00	\$ 3,538	\$ 4,301
	10.00	10.00	10.00	12.00		14.00		
Streets								
Utilities Supervisor - Streets	0.50	0.50	0.50	0.50		0.50	\$ 5,626	\$ 6,838
Maintenance Worker III	0.00	0.00	1.00	1.00		1.00	\$ 4,300	\$ 5,227
Maintenance Worker II	2.00	2.00	1.00	1.00		1.00	\$ 3,899	\$ 4,739
Maintenance Worker I	0.00	1.00	1.00	2.00	1.00	3.00	\$ 3,538	\$ 4,301
	2.50	3.50	3.50	4.50		5.50		
Urban Forestry								
Operations Supervisor - Urban Forestry	1.00	1.00	1.00	1.00		1.00	\$ 5,626	\$ 6,838
Maintenance Worker III	1.00	0.00	0.00	0.00		0.00	\$ 4,300	\$ 5,227
Maintenance Worker II	1.00	1.00	4.00	5.00	-2.00	3.00	\$ 3,899	\$ 4,739
Maintenance Worker I	2.00	3.00	0.00	0.00	6.00	6.00	\$ 3,538	\$ 4,301
	5.00	5.00	5.00	6.00		10.00		
Water								
Public Works Supervisor - Water	1.00	1.00	1.00	1.00		1.00	\$ 5,626	\$ 6,838
Water Operator III	4.00	4.00	3.00	3.00	-1.00	2.00	\$ 4,514	\$ 5,487
Water Operator II	1.00	1.00	0.00	0.00		0.00	\$ 4,095	\$ 4,978
Water Operator I	0.00	0.00	0.00	0.00		0.00	\$ 3,715	\$ 4,516
Water Operator in Training	0.00	0.00	0.00	0.00	2.00	2.00	\$ 3,611	\$ 4,389
Maintenance Worker III	0.00	0.00	1.00	1.00	-1.00	0.00	\$ 4,300	\$ 5,227
Maintenance Worker II	0.00	0.00	1.00	1.00	1.00	2.00	\$ 3,899	\$ 4,739
Electrical & Instrumentation Manager	0.50	0.50	0.50	0.50		0.50	\$ 7,372	\$ 8,960
Electrician - Crew Leader	0.00	0.00	0.00	0.00		0.00	\$ 4,860	\$ 5,907
Electrician Technician II	0.50	0.50	0.50	0.50	0.50	1.00	\$ 4,409	\$ 5,360
	7.00	7.00	7.00	7.00		8.50		
Sewer								
Wastewater Manager	1.00	1.00	1.00	1.00		1.00	\$ 7,372	\$ 8,960
Chief Plant Operator	1.00	1.00	1.00	1.00		1.00	\$ 5,763	\$ 7,005
Wastewater Operator III	2.00	0.00	1.00	1.00		1.00	\$ 4,628	\$ 5,625
Wastewater Operator II	1.00	1.00	1.00	2.00	-1.00	1.00	\$ 4,199	\$ 5,104
Wastewater Operator I	1.00	1.00	0.00	0.00	2.00	2.00	\$ 3,809	\$ 4,630
Wastewater Operator in Training	0.00	2.00	2.00	2.00	-2.00	0.00	\$ 3,453	\$ 4,198
Electrical & Instrumentation Manager	0.50	0.50	0.50	0.50		0.50	\$ 7,372	\$ 8,960
Electrician Technician II	0.50	0.50	0.50	0.50	0.50	1.00	\$ 4,409	\$ 5,360
Maintenance Worker I	0.00	0.00	0.00	3.00	-2.00	1.00	\$ 3,538	\$ 4,301
	7.00	7.00	7.00	11.00		8.50		
Collection								
Utilities Supervisor - Collections	0.50	0.50	0.50	0.50		0.50	\$ 5,626	\$ 6,838
Maintenance Worker III	3.00	3.00	4.00	4.00	-1.00	3.00	\$ 4,300	\$ 5,227
Maintenance Worker II	0.00	0.00	0.00	0.00		0.00	\$ 3,899	\$ 4,739
Maintenance Worker I	1.00	1.00	0.00	0.00	1.00	1.00	\$ 3,538	\$ 4,301
	4.50	4.50	4.50	4.50		4.50		
Total Allocated Positions	118.00	121.00	123.00	147.00	9.00	156.00		
Incentives Available: Specified by MOU								
Certificate Pay - 1% to 4% Educational Incentives up to 3%								
Pay for Performance - Not Available								

CITY OF PATTERSON
AUTHORIZED POSITIONS - PART TIME EMPLOYEES
2023-24

		Number	Number	Number	Number	FY23-24	
		Authorized	Authorized	Authorized	Authorized	Modifications	Count
		19-20	20-21	21-22	22-23		
Finance							
Operations							
	Accountant	0.00	0.00	1.00	1.00	-1.00	0.00
	Account Clerk	1.00	1.00	0.00	0.00	0.00	0.00
		1.00	1.00	1.00	1.00		0.00
Public Works							
Parks							
	Maintenace Worker	3.00	6.00	9.00	9.00	-3.00	6.00
Streets							
	Maintenace Worker	0.00	1.00	1.00	1.00	1.00	2.00
Urban Forestry							
	Maintenace Worker	0.00	0.00	0.00	0.00		0.00
Building Maintenance							
	Maintenace Worker	1.00	1.00	1.00	1.00	2.00	3.00
	Facility Custodian	0.00	0.00	3.00	2.00	-2.00	0.00
		1.00	1.00	4.00	3.00		3.00
Fleet Services							
	Maintenance Worker	0.00	0.00	0.00	0.00	1.00	1.00
Garbage							
	Environmental Compliance Specialist	0.50	0.50	1.00	1.00	-1.00	0.00
	Maintenance Worker	3.50	3.50	1.50	1.50	-0.50	1.00
	Student Intern	0.50	0.00	0.50	0.50	-0.50	0.00
		4.50	4.00	3.00	3.00		1.00
Sewer							
	Environmental Compliance Specialist	0.50	0.50	0.50	1.00	-1.00	0.00
	Maintenance Worker - Veg. Management	0.00	1.00	0.00	0.00	1.00	1.00
	Maintenance Worker	0.00	1.00	1.00	1.00	-1.00	0.00
		0.50	2.50	1.50	2.00		1.00
Water							
	Environmental Compliance Specialist	1.00	1.00	0.50	1.00		1.00
	Maintenance Worker	0.50	0.50	0.50	0.50	-0.50	0.00
	Student Intern	0.50	0.00	0.50	1.00		1.00
	Water Operator	1.00	1.00	0.00	0.00		0.00
		3.00	2.50	1.50	2.50		2.00
Recreation							
Administration							
	Maintenance Worker	0.50	0.50	0.00	0.00		0.00
	Custodian	0.35	0.35	0.35	0.85	-0.85	0.00
	Admin Assistant	0.00	0.00	1.00	1.00	0.50	1.50
	Specialist	1.00	1.00	0.00	1.00	-1.00	0.00
		1.85	1.85	1.35	2.85		1.50
Aquatics							
	Maintenance Worker	0.50	0.50	0.00	0.00		0.00
	Facility Custodian	0.65	0.65	1.15	1.15	-0.15	1.00
	Head Cashier	0.00	0.00	0.00	0.00	1.00	1.00
	Cashier	6.00	5.00	2.00	8.00	6.00	14.00
	Lifeguard	29.00	23.00	19.00	30.00	5.00	35.00
	Pool manager	3.00	3.00	2.00	3.00		3.00
	Recreation Coordinator	0.00	0.00	0.00	0.00	1.00	1.00
	Recreation Leader	1.00	1.00	0.67	3.00	-3.00	0.00
	Recreation Specialist	2.00	1.00	0.00	0.00		0.00
	Senior Lifeguard	0.00	0.00	0.00	5.00	1.00	6.00
	Swim Coach	1.00	1.00	0.00	0.00		0.00
	Swim Instructor	7.00	6.00	6.00	9.00	-3.00	6.00
		50.15	41.15	30.82	59.15		67.00

CITY OF PATTERSON
AUTHORIZED POSITIONS - PART TIME EMPLOYEES
2023-24

	Number	Number	Number	Number	Modifications	FY23-24
	Authorized	Authorized	Authorized	Authorized		Count
	19-20	20-21	21-22	22-23		
Recreation (Cont.)						
Hammon Senior Center						
Maintenance Worker I	0.00	0.00	0.00	0.00	0.50	0.50
Recreation Leader Programs	0.00	0.00	0.00	2.00	-2.00	0.00
Recreation Leader	0.25	0.25	0.50	0.50	5.50	6.00
Recreation Coordinator	0.00	0.00	0.25	0.00	1.00	1.00
Facility Attendant	0.00	0.00	0.50	3.00	-1.00	2.00
Recreation Specialist	1.00	1.00	1.00	1.00	3.00	4.00
Recreation Specialist Program	0.00	0.00	1.00	1.00	-1.00	0.00
Recreation Specialist Clerical	0.00	0.00	0.00	1.00	-1.00	0.00
Facility Custodian	0.00	0.00	1.50	2.00	0.50	2.50
	1.25	1.25	4.75	10.50		16.00
Sports Park						
Recreation Leader	1.00	1.00	1.00	1.00	-1.00	0.00
Maintenance Worker	1.00	1.00	1.00	1.00	-0.50	0.50
Facility Custodian	0.00	0.00	1.00	2.00	0.50	2.50
Facility Attendant	0.00	0.00	0.00	0.00	2.00	2.00
	2.00	2.00	3.00	4.00		5.00
Teen Center						
Recreation Coordinator	0.00	0.00	0.00	0.00	0.50	0.50
Recreation Specialist	0.00	0.00	0.00	0.00	1.00	1.00
Recreation Leader	0.75	0.75	0.75	0.75	3.25	4.00
	0.75	0.75	0.75	0.75		5.50
Youth Development						
Recreation Coordinator	0.00	0.00	0.00	0.00	0.50	0.50
Recreation Leader	0.00	0.00	0.00	0.00	10.00	10.00
Recreation Specialist	1.00	1.00	0.00	0.00	2.00	2.00
	1.00	1.00	0.00	0.00		12.50
Programs						
Recreation Leader	0.50	0.50	0.00	1.00	-1.00	0.00
Recreation Specialist	2.00	2.00	0.00	1.00	-1.00	0.00
	2.50	2.50	0.00	2.00		0.00
Outdoor Adventure						
Lead Recreation Leader	2.00	2.00	1.00	4.00	-4.00	0.00
Recreation Specialist	1.00	1.00	2.00	2.00	-1.00	1.00
Recreation Leader	6.25	5.25	5.90	9.90	-5.90	4.00
	9.25	8.25	8.90	15.90		5.00
Adult/Youth Sports						
Recreation Leader	13.25	8.25	11.90	15.90	9.10	25.00
Recreation Coordinator	0.00	0.00	0.00	0.00	1.00	1.00
Facility Attendant	0.00	0.00	0.50	3.00	-3.00	0.00
Recreation Specialist	8.00	8.00	3.00	3.00	-1.00	2.00
Maintenance Worker	2.00	2.00	0.00	0.00		0.00
Sports Official	1.00	1.00	1.00	1.00	-1.00	0.00
	24.25	19.25	16.40	22.90		28.00
Community Special Events						
Recreation Leader	0.00	0.00	0.00	0.00	5.00	5.00
Recreation Specialist	0.00	0.00	0.00	0.00	1.00	1.00
	0.00	0.00	0.00	0.00		6.00
Crossing Guards - Programs						
Crossing Guards	0.00	5.00	12.00	12.00	1.00	13.00
Recreation Specialist	0.00	0.00	1.00	1.00		1.00
	0.00	5.00	13.00	13.00		14.00
Total Allocated Positions	106.00	101.00	99.97	152.55	23.95	176.50



LOCAL GOVERNMENT GLOSSARY AND ACRONYMS

Local Government Glossary and Acronyms

AD&D: Accidental Death and Dismemberment Insurance

ACCRUAL BASIS OF ACCOUNTING: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ACTUAL: Actual level of revenues or expenditures in the fiscal year noted.

APPROPRIATION: An authorization by the City Council to make expenditures and to incur obligations for a specific purpose.

APPROVED BUDGET: The approved budget is the annual City budget approved by the City Council for expenditures on or before June 30.

ASSESSED VALUATION (AV): The dollar value of real or other property set as a basis for levying property taxes by the County assessor.

ASSESSMENT: Revenue collected for City services which benefit properties in specific areas or districts.

ASSETS: Property owned by the City for which a monetary value has been established.

AUTHORIZED POSITIONS: Positions approved by the City Council which may or may not have funding (see Budgeted Positions).

AVAILABLE BALANCE: The unreserved, undesignated portion of fund balance available for future operations. For Enterprise funds, fund balance represents the current working capital portion of the fund's equity, which excludes capital assets, long-term debt, and other non-current items.

BALANCED BUDGET: The budget for a fund is balanced when total budgeted resources, including revenues, transfers in from other funds, and unallocated fund balance from previous years meet or exceed total budgeted uses of resources, including expenditures and transfer out to other funds.

BASIS OF ACCOUNTING: Refers to when revenues, expenses, expenditures and transfers are recognized and reported. The budgetary basis of accounting for all the funds is modified accrual, with a focus on current financial resources.

BEGINNING/ENDING FUND BALANCE: Resources available in a fund after payment of prior/current year expenses.

BOND: A certificate of debt issued by an entity, guaranteeing payment of the original investment plus interest, by a specified future date. Bonds are typically used for long-term debt to pay for specific capital expenditures.

BROWN ACT: This Act governs the conduct of public meetings (California Government Code 54953).

BUDGET: An annual plan of financial operation embodying an estimate of proposed expenditures and the estimated means of financing them. The approved budget is authorized by City Council action and thus specifies the legal spending limits for the fiscal year.

BUDGET HEARING: A public meeting to allow citizens to comment on a proposed budget.

BUDGETED POSITIONS: The number of full-time equivalent positions to be funded in the budget.

CalPERS: California Public Employees' Retirement System

Local Government Glossary and Acronyms

CALTRANS: California Department of Transportation

CAPITAL BUDGET: A budget that appropriates the first year of the multi-year Capital Improvement Program.

CAPITAL IMPROVEMENT PROGRAM (CIP): An on-going five year plan of single and multiple year capital expenditures which is updated annually.

CAPITAL OUTLAY: Expenditures for tangible property of relatively permanent nature

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures.

COPS: Citizen's Option for Public Safety – AB 3229 funds allocated to California counties for public safety.

CPI: Consumer Price Index, measure of inflation in area of consumer products.

DEBT SERVICE: Payment of interest and principal on an obligation resulting from the issuance of bonds and notes.

DEPARTMENT: A major organizational unit of the City that has management responsibility for related operations.

DIVISION: A sub-unit of a department which encompasses more specific functions of that department and may consist of several activities.

FINAL BUDGET: The approved revenue and expenditure budget as appropriated.

FISCAL YEAR: The 12-month period designated as the budget year from July 1 through June 30.

FLSA: Fair Labor Standards Act

FULL TIME EQUIVALENT: The decimal equivalent of a part-time position converted to a full time basis, i.e. one person working half-time would count as 0.5 FTE.

FUND: A set of inter-related accounts to record revenues and expenditures associated with a specific purpose.

FUND BALANCE: In the governmental fund types, the unreserved fund balance is the excess of current sources of funds over current uses of funds. This amount does not include amount designated for future uses as specified by management.

GAAP: Generally Accepted Accounting Principles. The guidelines established for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time.

GASB: Governmental Accounting Standards Board

GENERAL OBLIGATION BOND: A bond backed by the full faith and credit of the issuing government. In California, local governments can only issue such bonds with voter approval subject to a legal debt limit.

OPERATING BUDGET: Annual appropriation of funds for on-going program costs, including personnel, operations, capital outlay and debt service.

OPERATING TRANSFERS: Transfers from a fund receiving revenue to a fund which will expend the resources.